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## **SOUTHERN UNIVERSITY SYSTEM**

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### **SINGLE AUDIT FOR THE YEAR ENDED JUNE 30, 2002**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/5/03

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## **INDEPENDENT AUDITORS' REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

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**Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813**

**We have audited the accompanying Schedules of Expenditures of Federal Awards of the Southern University System for the year ended June 30, 2002. The Schedules of Expenditures of Federal Awards is the responsibility of the management of the Southern University System. Our responsibility is to express an opinion on the Schedules of Expenditures of Federal Awards based on our audit. The accompanying Schedules of Expenditures of Federal Awards are not a part of the University's component unit financial statements for the year ended June 30, 2002. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.**

**We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Those standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal Awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Expenditures of Federal Awards. We believe that our audit provides a reasonable basis for our opinion.**

**INDEPENDENT AUDITORS' REPORT ON THE  
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

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**(CONTINUED)**

**Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813**

**In our opinion, the accompanying Schedules of Expenditures of Federal Awards of the Southern University System present fairly, in all material respects, the expenditures of federal awards for the year ended June 30, 2002 in conformity with accounting principles generally accepted in the United States of America.**

**In accordance with Government Auditing Standards, we have also issued our report dated December 13, 2002 on our consideration of the Southern University System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit. Also, that report disclosed instances of non-compliance, reportable conditions in internal control and instances of noncompliance that may be material to the Schedules of Expenditures of Federal Awards, but for which the ultimate resolution cannot presently be determined.**

**Our audit was performed for the purpose of forming an opinion on the Schedules of Expenditures of Federal Awards taken as a whole. The supplementary data included in this report is presented for the purposes of additional analyses and is not a required part of the Schedules of Expenditures of Federal Awards. Such information has been subjected to the auditing procedures applied in the audit of the Schedules of Expenditures of Federal Awards and, in our opinion is fairly stated in all material respects in relation to the Schedules of Expenditures of Federal Awards taken as a whole.**

***Bruno & Tervalon LLP*  
BRUNO & TERVALON LLP  
CERTIFIED PUBLIC ACCOUNTANTS**

**December 13, 2002**

***Bruno & Tervalon LLP*  
Certified Public Accountants**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Agriculture</u></b>			
<b><u>Direct Awards</u></b>			
Fund for Rural America Research, Education and Extension Activities	10.224	--	\$ (227)
Cooperative Extension Services	10.500	--	12,049
<b>Total U.S. Department of Agriculture</b>			<u>11,822</u>
<b><u>U.S. Agency for International Development</u></b>			
<b><u>Direct Awards</u></b>			
Zambia-Democracy In-Country	3224/93-02	--	7,753
Vista University Linkage Grant	3752	--	36,643
The Incae Guatemalan Project	N/A	--	4,731
<b>Total U.S. Agency for International Development</b>			<u>49,127</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
<b><u>Direct Awards</u></b>			
Capabilities Outreach Campaign for Historically Black Colleges	HCFA-00-0217	--	20,914
<b>Total U.S. Department of Health and Human Services</b>			<u>20,914</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 81,863</u>

The accompanying notes are an integral part of these schedules.



**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Agriculture</u></b>			
<b><i>Direct Awards</i></b>			
Payments to 1890 Land-Grant Colleges	10.205	--	\$ 255
1890 Institution Capacity Building Grants	10.216	--	214,081
Fund for Rural America Research, Education and Extension Activities	10.224	--	195,888
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	--	10,117
Cooperative Extension Services	10.500	--	1,792,561
Cooperative Forestry Assistance	10.664	--	11,947
Soil and Water Conservation	10.902	--	19,965
Agricultural Statistics Reports	10.950	--	2,000
<b><i>Awards From a Pass-Through Entity</i></b>			
<b><u>Passed-Through: Alabama A&amp;M University</u></b>			
Biotechnology Risk Assessment Research	10.219	521009616	55,758
<b><u>Passed-Through: University of Wisconsin-Madison</u></b>			
Integrated Programs	10.303	PR#200151110	17,800
<b><u>Passed-Through: Texas A&amp;M University</u></b>			
Cooperative Extension Services	10.500	TCE622640-7	1,977
<b><u>Passed-Through: Southern Regions Share Program</u></b>			
Poultry and Vegetables	10.543	RD3090315494	1,983

The accompanying notes are an integral part of these schedules.



SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<u>U.S. Department of Agriculture, continued</u>			
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Payments to 1890 Land-Grant Colleges	10.205	--	\$ 1,480,890
1890 Institution Capacity Building Grants	10.216	--	865,415
Total U.S. Department of Agriculture			<u>4,670,637</u>
<u>U.S. Department of Commerce</u>			
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Measurement and Engineering Research and Standards	11.609	--	<u>22,517</u>
Total U.S. Department of Commerce			<u>22,517</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b>U.S. Department of Defense</b>			
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Collaborative Research and Development	12.114	--	\$ 292,299
Basic and Applied Scientific Research	12.300	--	474,003
Air Force Defense Research Sciences Program	12.800	--	69,554
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: The Shaw Group			
Mathematical Sciences Grants Program	12.901	Various	59,098
<b>Total U.S. Department of Defense</b>			<u>894,954</u>
<b>U.S. Department of Housing and Urban Development</b>			
<i>Direct Awards</i>			
Historically Black Colleges and Universities Program	14.237	--	<u>179,852</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>179,852</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of the Interior</u></b>			
<i>Direct Awards</i>			
Assistance to State Water Resources Research Institutes	15.805	--	\$ 152,173
<b>Total U.S. Department of the Interior</b>			<u>152,173</u>
<b><u>U.S. Department of Justice</u></b>			
<i>Direct Awards</i>			
Grants to Reduce Violent Crimes Against Women on Campus	16.525	--	114,913
Public Safety Partnership and Community Policing Grants	16.710	--	<u>46,966</u>
<b>Total U.S. Department of Justice</b>			<u>161,879</u>
<b><u>U.S. Department of Transportation</u></b>			
<i>Direct Awards</i>			
Federal Transit Grants for University Research and Training	20.502	--	136,812
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: South Carolina A&M University			
Highway Training and Administration	20.215	SCSU992T1	35,293
Federal Transit Grants for University Research and Training	20.502	SCSU992T1	<u>6,033</u>
<b>Total U.S. Department of Transportation</b>			<u>178,138</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. National Aeronautics and Space Administration</u></b>			
<i><b>Direct Awards</b></i>			
Aerospace Education Services Program	43.001	--	\$ 1,253,468
Technology Transfer	43.002	--	31,673
<i><b>Awards From a Pass-Through Entity</b></i>			
Passed-Through: Space Telescope Science Institute			
Aerospace Education Services Program	43.001	ED901410297A	3,165
Technology Transfer	43.002	NGT590015	91,740
<i><b>Research and Development Cluster</b></i>			
<i><b>Direct Awards</b></i>			
Aerospace Education Services Program	43.001	--	57,809
Technology Transfer	43.002	--	200,183
<b>Total U.S. National Aeronautics and Space Administration</b>			<u>1,638,038</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. National Science Foundation</u></b>			
<i><u>Direct Awards</u></i>			
Mathematical and Physical Sciences	47.049	--	\$ 461,899
Social, Behavioral, and Economic Sciences	47.075	--	259
<i><u>Research and Development Cluster</u></i>			
<i><u>Direct Awards</u></i>			
Mathematical and Physical Sciences	47.049	--	50,931
Social, Behavioral, and Economic Sciences	47.075	--	42,758
<b>Total U.S. National Science Foundation</b>			<u>555,847</u>
<b><u>U.S. Environmental Protection Agency</u></b>			
<i><u>Direct Awards</u></i>			
Environmental Protection-Consolidated Research	66.500	--	267,022
<i><u>Awards From a Pass-Through Entity</u></i>			
Passed-Through: Science and Engineering Alliance Technical Business Monitoring	66.500	SEA/EPA0015	20,172

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<u>U.S. Environmental Protection Agency, continued</u>			
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Environmental Protection-Consolidated Research	66.500	--	\$ 107,978
Total U.S. Environmental Protection Agency			<u>395,172</u>
<u>U.S. Department of Energy</u>			
<i>Direct Awards</i>			
Conservation Research and Development	81.086	--	253,316
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Conservation Research and Development	81.086	--	142,292

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Energy, continued</u></b>			
<i><b>Awards From a Pass-Through Entity</b></i>			
Passed-Through: Oak Ridge Y-12 National Security Complex Conservation Research and Development	81.086	97-141.93	\$ 9,961
Passed-Through: Oak Ridge Institutes for Science and Education Conservation Research and Development Conservation Research and Development	81.086 81.086	DEACOS-76R3 DEAC05000R22	190 9,904
Passed-Through: Lawrence Livermore Energy Systems Conservation Research and Development	81.086	B505031	3,424
Passed-Through: Lockheed Martin Energy Systems Conservation Research and Development	81.086	DEAC05840R	28,288
<b>Total U.S. Department of Energy</b>			<u>447,375</u>

The accompanying notes are an integral part of these schedules.



**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b>U.S. Department of Education</b>			
<i><u>Direct Awards</u></i>			
Higher Educational-Institutional Aid	84.031	--	\$ 3,803,942
Minority Science and Engineering Improvement	84.120	--	4,251
Rehabilitation Services-Service Projects	84.128	--	65,801
Rehabilitation Long-Term Training	84.129	--	1,668,657
Business and International Education Projects	84.153	--	7
Capacity Building for Traditionally Underserved Populations	84.315	--	69,116
Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325	--	284,049
Underground Railroad Educational and Cultural Program	84.345	--	55,714
<i><u>Awards From a Pass-Through Entity</u></i>			
<u>Passed-Through: University of Virginia</u>			
Minority Science and Engineering Improvement	84.120	5-34359	10,114
Minority Science and Engineering Improvement	84.120	29560006	997
<u>Passed-Through: Jackson State University</u>			
Rehabilitation Long Term Training	84.129	P1162010067	34,188
<u>Passed-Through: University of Alabama</u>			
National Institute on Disability and Rehabilitation Research	84.133	H133B980016A	5,085

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Education, continued</u></b>			
<b><i>Awards From a Pass-Through Entity, continued</i></b>			
Passed-Through: YES			
Graduate Assistance in Areas of National Need	84.200	P12257	\$ 33,775
Passed-Through: Michigan State University			
National Institute on Student Achievement, Curriculum, and Assessment	84.305	611724A	9,861
<b><i>TRIO Cluster</i></b>			
<b><i>Direct Awards</i></b>			
TRIO-Student Support Services	84.042	--	334,118
TRIO-Talent Search	84.044	--	474,268
TRIO-Upward Bound	84.047	--	895,178
<b><i>Student Financial Assistance Cluster</i></b>			
<b><i>Direct Awards</i></b>			
Federal Supplemental Educational Opportunity Grants	84.007	--	751,939
Federal Family Education Loans	84.032	--	33,231,589
Federal Work-Study Program	84.033	--	868,505
Federal Pell Grant Program	84.063	--	14,044,618

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<u>U.S. Department of Education, continued</u>			
<i><u>Student Financial Assistance Cluster, continued</u></i>			
<i><u>Awards From a Pass-Through Entity</u></i>			
Passed-Through: Union Institute Federal Work-Study Program	84.033	02-527674	\$ 6,033
<b>Total U.S. Department of Education</b>			<u>56,651,805</u>
<u>U.S. Department of Health and Human Services</u>			
<i><u>Direct Awards</u></i>			
Drug Abuse Research Programs	93.279	--	468,645
Nurse Practitioner and Midwifery	93.298	--	136,676
Advanced Education Nursing Traineeships	93.358	--	29,898
Basic Nurse Education and Practice Grants	93.359	--	16,183
Research Infrastructure	93.389	--	652,928
Head Start	93.600	--	313,245
Health Care Financing Research, Demonstrations and Evaluations	93.779	--	91,318

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Health and Human Services, continued</u></b>			
<b><u>Student Financial Assistance Cluster</u></b>			
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	--	\$ 315,830
<b><u>Awards From a Pass-Through Entity</u></b>			
<b><u>Passed-Through: National Black Women's Health Project</u></b>			
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	U50CCU317371	19,507
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	SO/CCU317371	26,041
<b><u>Passed-Through: Central State University</u></b>			
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671	MMV020-03	128,529
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671	P67M0940005	22
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671	P67M0940006	60,246
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671	D67M094004	(6,664)
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671	D67M094003	321

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<u>U.S. Department of Health and Human Services, continued</u>			
<i>Awards From a Pass-Through Entity, continued</i>			
Passed-Through: National Collegiate Athletic Association			
Community Services Block Grant-Discretionary Awards	93.570	97-141.93	\$ 59,720
Community Services Block Grant-Discretionary Awards	93.570	00-3221	1,077
Community Services Block Grant-Discretionary Awards	93.570	02-247	55,550
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Nursing Research	93.361	--	5,332
Minority Biomedical Research Support	93.375	--	54,464
Research Infrastructure	93.389	--	342,403
Health Care Financing Research, Demonstrations and Evaluations	93.779	--	9,337
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: Xavier University of Louisiana	93.389	--	86,063
Total U.S. Department of Health and Human Services			<u>2,866,671</u>
Total Expenditures of Federal Awards			<u>\$ 68,815,058</u>

The accompanying notes are an integral part of these schedules.

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<u>U.S. Department of Defense</u>			
<i>Direct Awards</i>			
Defense Technology Conversion, Reinvestment, and Transition Assistance	12.911	--	\$ 31,630
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: Concurrent Technologies Basic and Applied Scientific Research	12.300	N00140-96	(46)
<b>Total U.S. Department of Defense</b>			<u>31,584</u>
<u>U.S. Department of Housing and Urban Development</u>			
<i>Direct Awards</i>			
Historically Black Colleges and Universities Program	14.237	--	293,478
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: Housing Authority of New Orleans Weed and Seed Program	--	27987	<u>69,921</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>363,399</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Justice</u></b>			
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: Tulane University			
Combat Violent Crimes Against Women on Campus	16.525	1999-WA-VX-005	\$ 43,399
<b>Total U.S. Department of Justice</b>			<u>43,399</u>
<b><u>U.S. National Science Foundation</u></b>			
<i>Research and Development Cluster</i>			
<i>Direct Awards</i>			
Computer and Information Science and Engineering	47.070	--	<u>304,688</u>
<b>Total U.S. National Science Foundation</b>			<u>304,688</u>

The accompanying notes are an integral part of these schedules.



**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Education</u></b>			
<b><u>Direct Awards</u></b>			
Higher Education-Institutional Aid	84.031	--	\$ 2,192,335
Minority Science and Engineering Improvement	84.120	--	63,021
Child Care Access Means Parents in School	84.335	--	788
<b><u>TRIO Cluster</u></b>			
<b><u>Direct Awards</u></b>			
TRIO-Student Support Services	84.042	--	479,181
TRIO-Talent Search	84.044	--	263,525
TRIO-Upward Bound	84.047	--	313,926
<b><u>Student Financial Assistance Cluster</u></b>			
<b><u>Direct Awards</u></b>			
Federal Supplemental Educational Opportunity Grants	84.007	--	195,345
Federal Family Education Loans	84.032	--	11,699,083
Federal Work-Study Program	84.033	--	311,705
Federal Pell Grant Program	84.063	--	7,015,275
Federal Direct Student Loan	84.268	--	<u>1,022,001</u>
<b>Total U.S. Department of Education</b>			<u>23,556,185</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: National Collegiate Athletic Association			
Community Services Block Grant-Discretionary Awards	93.570	992754	\$ 87,255
<b>Total U.S. Department of Health and Human Services</b>			<u>87,255</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 24,386,510</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<u>U.S. Department of Agriculture</u>			
<i>Research and Development Cluster</i>			
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: Purdue University			
Grants for Agricultural Research-Competitive Research Grants	10.206	0135204-10873	\$ 6,715
<b>Total U.S. Department of Agriculture</b>			<u>6,715</u>
<u>U.S. Department of Education</u>			
<i>Direct Awards</i>			
Higher Education-Institutional Aid	84.031	--	1,378,802
<i>TRIO Cluster</i>			
<i>Direct Awards</i>			
TRIO-Student Support Services	84.042	--	288,541
TRIO-Talent Search	84.044	--	437,063

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b><u>U.S. Department of Education, continued</u></b>			
<b><i>Student Financial Assistance Cluster</i></b>			
<b><i>Direct Awards</i></b>			
Federal Supplemental Educational Opportunity Grants	84.007	--	\$ 83,971
Federal Work-Study Program	84.033	--	219,410
<b><i>Student Financial Assistance Cluster, continued</i></b>			
<b><i>Direct Awards, continued</i></b>			
Federal Pell Grant Program	84.063	--	3,666,855
Federal Direct Student Loan	84.268	--	378,292
<b>Total U.S. Department of Education</b>			<u>6,452,934</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Pass Through Entity's Number</u>	<u>Activity</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Awards From a Pass-Through Entity</i>			
Passed-Through: International Research Group			
Health Care Financing Research, Demonstrations and Evaluations	93.779	6FPH-93	\$ 7,355
Health Care Financing Research, Demonstrations and Evaluations	93.779	6FHPA06197	9,745
Passed-Through: National Collegiate Athletic Association			
Community Services Block Grant-Discretionary Awards	93.570	00-4881	90,046
Passed-Through: Xavier University of Louisiana			
Cooperative Agreement	93.142	OSP-01-231-003	114,980
<b>Total U.S. Department of Health and Human Services</b>			<u>222,126</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 6,681,775</u>

The accompanying notes are an integral part of these schedules.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**

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**NOTE 1 - General**

The Southern University System (the University) is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana. As defined by Government Accounting Standards Board Statement Number 14 within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the University. As a State agency, operations of the University's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University System is comprised of four separate agencies. These agencies are :

Board and System Administration;  
Baton Rouge Campus;  
New Orleans Campus; and  
Shreveport-Bossier City Campus.

The accompanying Schedules of Expenditures of Federal Awards presents the activity of all federal financial assistance programs administered by the Southern University System. All expenditures of federal awards received directly from federal agencies and pass-through entities are included on the Schedules. Because the Schedules present only a selected portion of the activities of the System, it is not intended to and does not present either the financial position, changes in fund balances or the current funds revenues, expenditures, and other changes of the University.

Annually, the State of Louisiana issues a Schedule of Expenditures of Federal Awards which includes the activity contained in the accompanying Schedules of Expenditures of Federal Awards.



**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

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**NOTE 2 - Basis of Accounting and Presentation:**

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting which is described in the notes to the University's component unit financial statements which are audited by the Legislative Auditors. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

All federal grant expenditures, except Cooperative Extension (CFDA Number 10.500) and Payments to 1890 Land Grant Colleges and Tuskegee University (CFDA Number 10.205), are accounted for in the Current Funds-Restricted of the respective agency of the University. Grant expenditures relative to Cooperative Extension and Payments to 1890 Land Grant Colleges are accounted for in the Current Funds-Unrestricted of the Baton Rouge Campus. However, for purposes of reporting expenditures of federal awards, such transactions are reported in the Schedules of Expenditures of Federal Awards - Board and System Administration and the Baton Rouge Campus.

The accompanying Schedules of Expenditures of Federal Awards has been prepared in the format as set forth in OMB Circular A-133 and the related Compliance Supplement. The purpose of the Schedule of Expenditures of Federal Awards is to present a summary of those activities of the Southern University System for the year ended June 30, 2002 which have been financed principally by the U. S. Government (federal awards). For purposes of the schedules, federal awards include all Federal assistance and procurement relationships entered into directly between the University and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. Because the Schedules present only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures, and other changes of the University.



**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

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**NOTE 3 - Program Activity, Organization and  
Financing (Perkins Loans) :**

The Perkins Loan Program, (the Program) formerly the National Direct Student Loan Program, is operated by the University under an agreement with the United States Department of Education. Each campus within the System maintains its own separate Loan Fund. The accounts of each Program are included among the Loan Funds for each campus within the System.

During the current fiscal year, EF6 Technologies, formerly EduServe Technologies, Inc. an outside service center provided billing and collection services on behalf of the Baton Rouge, New Orleans and Shreveport/Bossier City campuses.

The New Orleans, Shreveport/Bossier City and Baton Rouge Campuses did not disburse any loans to students during the year ended June 30, 2002. Additionally, the campuses did not receive any federal capital contributions during the year ended June 30, 2002.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 3 - Program Activity, Organization and  
Financing (Perkins Loans), Continued**

**BATON ROUGE CAMPUS**

Listed below is a brief summary of the loan activity as taken from the unaudited records for each campus:

<u>Contributions</u>	<u>Period from Inception to June 30, 2002 (Unaudited)</u>	<u>For the Year Ended June 30, 2002</u>
Federal	\$6,616,617	\$ -0-
University	<u>735,180</u>	<u>-0-</u>
Total	<u>\$7,351,797</u>	<u>\$ -0-</u>

**Repayments of Fund Capital**

Federal	\$1,965,894	\$ 95,476
University	<u>218,433</u>	<u>10,609</u>
Total	<u>\$2,184,327</u>	<u>\$ 106,085</u>

**Analysis of Loans Receivable**

Balance, 07/01/01	\$ -0-	\$2,141,827
Funds advanced/ adjustments	<u>9,942,682</u>	<u>-0-</u>
Total	<u>9,942,682</u>	<u>2,141,827</u>
Less: Credits		
Collections	4,417,443	63,156
Cancellations--		
Teaching service/ military	561,757	-0-
Death/ disability	54,631	1,179
Bankruptcy	89,378	-0-
Defaulted loan principal assigned to Federal Government	2,713,335	-0-
Other adjustments	<u>28,670</u>	<u>24</u>
Total credits	<u>7,865,214</u>	<u>64,359</u>
Balance 06/30/02	<u>\$2,077,468</u>	<u>\$2,077,468</u>

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 3 - Program Activity, Organization and Financing (Perkins Loans)**, Continued:

**NEW ORLEANS CAMPUS**

<u>Contributions</u>	Period from Inception to June 30, 2002 <u>(Unaudited)</u>	For the Year Ended June 30, 2002
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Federal	\$ 132,145	\$ -0-
University	<u>14,683</u>	<u>-0-</u>

Total	\$ <u>146,828</u>	\$ <u>-0-</u>
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**Repayments of Fund Capital**

Federal	\$ 94,713	\$ 52,550
University	<u>3,578</u>	<u>43</u>

Total	\$ <u>98,291</u>	\$ <u>52,593</u>
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**Analysis of Loans Receivable**

Balance, 07/01/01	\$ -0-	\$ 61,800
Funds advanced	<u>174,337</u>	<u>-0-</u>

Total	<u>174,337</u>	\$ <u>61,800</u>
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Less: Credits		
Collections	111,491	52,514
Cancellations--		
Teaching		
service/		
military	12,059	(8)
Bankruptcy	673	-0-
Defaulted loan		
principal		
assigned to		
Federal		
Government	34,975	-0-
Other principal		
adjustments	<u>5,845</u>	<u>-0-</u>

Total credits	<u>165,043</u>	<u>52,506</u>
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Balance, 06/30/02	\$ <u>9,294</u>	\$ <u>9,294</u>
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**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued:

**SHREVEPORT-BOSSIER CAMPUS**

<u>Contributions</u>	Period from Inception to June 30, 2002 <u>(Unaudited)</u>	For the Year Ended June 30, 2002
Federal	\$ 941,904	\$ -0-
University	<u>104,656</u>	<u>0-</u>
Total	<u>\$1,046,560</u>	<u>\$ -0-</u>
 <u>Repayments of Fund Capital</u>		
Federal	\$ 402,540	\$ 46,194
University	<u>44,564</u>	<u>1,842</u>
Total	<u>\$ 447,104</u>	<u>\$ 48,036</u>

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 3 - Program Activity, Organization and Financing (Perkins Loans)**, Continued:

**SHREVEPORT-BOSSIER CAMPUS**

**Analysis of Loans Receivable**

	Period from Inception to June 30, 2002 <u>(Unaudited)</u>	For the Year Ended June 30, 2002
Balance, 07/01/02	\$ -0-	\$ 586,125
Funds advanced	<u>1,364,255</u>	<u>-0-</u>
Total	<u>1,364,255</u>	<u>586,125</u>
Less:		
Collections	659,684	12,891
Cancellations--		
Teaching		
service	3,795	-0-
Death/Disability	15,371	-0-
Bankruptcy	12,694	-0-
Defaulted loan		
principal		
assigned to		
Federal		
Government	89,804	-0-
Loan principal		
adjustments	<u>9,673</u>	<u>-0-</u>
Total credits	<u>791,021</u>	<u>12,891</u>
Balance, 06/30/02	\$ <u>573,234</u>	\$ <u>573,234</u>

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

**NOTE 4 - Pell Grant Program:**

The Pell Grant program provides eligible students with a foundation of financial aid to help defray the costs of post-secondary education. The University receives direct payment from the Department of Education for allowable administrative costs.

During the year, each campus disbursed the following amounts for Pell Grants for the prior and current year and received the following direct payments from the Department of Education for allowable administrative costs.

<u>Campus</u>	<u>Pell Expenditures</u>	<u>Administrative Cost Recovery</u>
Baton Rouge	\$ <u>14,044,618</u>	\$ <u>24,295</u>
New Orleans	\$ <u>7,015,275</u>	\$ <u>9,395</u>
Shreveport- Bossier City	\$ <u>3,666,855</u>	\$ <u>6,720</u>

**NOTE 5 - Federal Family Education and  
William D. Ford Federal Direct Loan Program:**

The Student Loan Programs enable eligible students to borrow directly from a bank or other lending institutions and a portion of the loan is guaranteed by the Federal Government. The loan activity is not required to be recorded in the accounting records of the University. During the year ended June 30, 2002, the following amounts were disbursed by each campus for the Federal Family Education Student and William D. Ford Federal Direct Loan Programs:

<u>Campus</u>	<u>Federal Family Education Loan Amount</u>	<u>William D. Ford Direct Loan Amount</u>
Baton Rouge	\$ <u>33,231,589</u>	\$ <u>-0-</u>
New Orleans	\$ <u>11,699,083</u>	\$ <u>1,022,001</u>
Shreveport- Bossier City	\$ <u>-0-</u>	\$ <u>378,292</u>

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

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**NOTE 6 - College Work-Study Program:**

The University established the College Work Study (CWS) Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 2002, the following amounts were disbursed by each campus for the CWS Program:

**Baton Rouge Campus**

<u>Description</u>	<u>Amount</u>
Federal expenditures	\$ 827,095
Administrative costs	<u>41,354</u>
Sub-total	868,449
Institutional matching	<u>-0-</u>
Total	<u>\$ 868,449</u>

**New Orleans Campus**

Federal expenditures	\$ 297,571
Administrative costs	<u>14,879</u>
Sub-total	312,450
Institutional matching	<u>-0-</u>
Total	<u>\$ 312,450</u>

**Shreveport-Bossier City Campus**

Federal expenditures	\$ 241,251
Administrative costs	<u>12,063</u>
Sub-total	253,314
Institutional matching	<u>-0-</u>
Total	<u>\$ 253,314</u>



**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

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**NOTE 6 - College Work-Study Program, Continued:**

The Baton Rouge, New Orleans and Shreveport-Bossier City Campuses elected and received approval from the Department of Education to waive the institutional matching requirement for the College Work Study Program's approved funding level for the fiscal year ended June 30, 2002. Each campus was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

**NOTE 7 - State Expenditures - Preventive Maintenance:**

As provided by Louisiana Revised Statute 17.3886 (A), the University adopted a building and facility preventive maintenance program which was approved by the Louisiana Board of Regents. This program allows the University to retain any funds appropriated or allocated which were unexpended and unobligated at the end of the fiscal year.

**NOTE 8 - Agency Funds:**

This fund group represents funds for which the University acts as custodian or fiscal agent on behalf of others, such as student or faculty organizations and workshops.

**NOTE 9 - Contingencies:**

Participation in Grant/Loan Programs

The University administers and participates in certain Federal and State programs as disclosed in the Schedules of Expenditures of Federal Awards. In connection with the administration and operations of these programs, the University is to expend grant funds, and allocations in accordance with program guidelines and regulations. However, should the University have operated/administered the programs and/or grants in a manner which would be in non-compliance with the guidelines and regulations, the University may be required by funding sources to repay some portion or all of the grant award.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

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**NOTE 9 - Contingencies, Continued:**

Participation in Grant/Loan Programs, Continued

The audit disclosed certain items or transactions as questioned costs. The accompanying Schedules of Expenditures of Federal Awards have not been adjusted for those items. The ultimate resolution or determination as to whether the costs will be allowable or unallowable under the affected grants will be made by the related agencies and the various funding sources.

**NOTE 10 - Major Federal Financial Assistance Programs:**

The Southern University System's major federal financial assistance programs for the year ended June 30, 2002 were determined on a state level based upon program activity. Such programs are the Student Financial Assistance, Trio and Research and Development Clusters, and Vocational Education - Basic Grants to States Program, Foster Care - Title IV - E, and Child Care Mandatory and Matching Funds of the Child Care and Development Fund.

**NOTE 11 - Supplementary Financial Information:**

The Schedules of Disclosures for federally assisted loans summarizes the amount of loans made or disbursed during the year for the Federal Family Education Student loan, William D. Ford Federal Direct Loan Program, College Housing Facilities Loans, and the Perkins Loan. Additionally, the Schedule summarizes the amount of principal and interest canceled (military and teacher) for the National Defense/Perkins Loan Program.

The Schedules of Fixed Price Contracts summarizes the total amount of revenues received and expenses disbursed under fixed-price contracts.

The Schedules of Non-Federal Expenditures and Disbursements sets forth the program expenditures and disbursements funded by the State of Louisiana and private sources.

**SOUTHERN UNIVERSITY SYSTEM**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2002**  
**(CONTINUED)**

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**NOTE 11 - Supplementary Financial Information:**  
**Continued**

The Schedules of Secondary Subrecipients of Major Federal Programs represent disbursements of major program funds to non-State of Louisiana subrecipients.

The Schedules of State Agency/University sub-recipients of Federal Programs represent disbursement of federal funds to State of Louisiana agencies.

The Schedules of Interagency Expenditures of Federal Awards summarizes federal expenditures financed by the State of Louisiana with funds received from the federal government.

**NOTE 12 - Final Program Review Determination Letter:**

On October 5, 2001, Southern University at New Orleans (SUNO) received a final program review determination letter from the Department of Education which identified liabilities totaling \$503,079 which resulted from the findings of a program review report, provided instructions for repayment of said liabilities, notified SUNO of its right to appeal and effectively closed the program review.

The management of SUNO has indicated that they intend to appeal the monetary liability within forty-five (45) days of the final determination letter.

## **SUPPLEMENTARY DATA**

**SCHEDULE I**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Program Name</b>	<b>Federal CFDA Number</b>	<b>Loans Disbursed</b>	<b>Outstanding Loan Balance</b>	<b>Principal and Interest</b>
Federal Family Education Loans	84.032	\$ <u>0</u>	N/A	N/A
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after 07/01/72	84.037	\$ <u>0</u>	N/A	N/A
Federal Perkins Loans	84.038	\$ <u>0</u>	N/A	N/A
College Housing and Other Educational Facilities Loans	84.142	\$ <u>0</u>	N/A	N/A

See Independent Auditors' Report on Supplementary Information

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Program Name</b>	<b>Federal CFDA Number</b>	<b>Loans Disbursed</b>	<b>Outstanding Loan Balance</b>	<b>Principal and Interest</b>
Federal Family Education Loans	84.032	\$ <u>33,231,589</u>	N/A	N/A
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after 07/01/72	84.037	\$ <u>0</u>	N/A	N/A
Federal Perkins Loans	84.038	\$ <u>0</u>	\$ <u>2,077,468</u>	N/A
College Housing and Other Educational Facilities Loans	84.142	\$ <u>0</u>	N/A	N/A

See Independent Auditors' Report on Supplementary Information

**SCHEDULE III**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS**

**SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2002**

<b><u>Program Name</u></b>	<b><u>Federal CFDA Number</u></b>	<b><u>Loans Disbursed</u></b>	<b><u>Outstanding Loan Balance</u></b>	<b><u>Principal and Interest</u></b>
Federal Family Education Loans	84.032	\$ <u>11,699,083</u>	N/A	N/A
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after 07/01/72	84.037	\$ <u>0</u>	N/A	N/A
Federal Perkins Loans	84.038	\$ <u>0</u>	\$ <u>9,294</u>	N/A
College Housing and Other Educational Facilities Loans	84.142	\$ <u>0</u>	N/A	N/A
William D. Ford Federal Direct	84.268	\$ <u>1,022,001</u>	N/A	N/A

See Independent Auditors' Report on Supplementary Information



**SCHEDULE IV**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Loans Disbursed</u>	<u>Outstanding Loan Balance</u>	<u>Principal and Interest</u>
Federal Family Education Loans	84.032	\$ <u>0</u>	N/A	N/A
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after 07/01/72	84.037	\$ <u>0</u>	N/A	N/A
Federal Perkins Loans	84.038	\$ <u>0</u>	<u>573,234</u>	N/A
College Housing and Other Educational Facilities Loans	84.142	\$ <u>0</u>	N/A	N/A
William D. Ford Federal Direct	84.268	\$ <u>378,292</u>	N/A	N/A

See Independent Auditors' Report on Supplementary Information

**SCHEDULE V**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Grantor</u>	<u>Project Name</u>	<u>Award I.D. Number</u>	<u>Award Period</u>	<u>Revenues</u>	<u>Expenditures</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2002.

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE VI**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Grantor</u>	<u>Project Name</u>	<u>Award I.D. Number</u>	<u>Award Period</u>	<u>Revenues</u>	<u>Expenditures</u>
Collaborative Research and Development	12.114	U.S. Department of the Army	Army Enhanced Skills	DABT6095 - P088	10/01/99 - 09/30/00	\$ 20,115	\$ 20,115
Collaborative	12.114	U.S. Department of the Army	Anchored Walls	W81EWF0087 - 0570	10/01/99 - 09/30/00	10,034	10,034
Office of Science Financial Assistance Program	81.049	U.S. Department of Energy	Thin Film Electric Cells	AAK9187502	07/01/99 - 06/30/00	43,484	43,484
						\$ 73,633	\$ 73,633

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE VII**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Program Name</b>	<b>Federal CFDA Number</b>	<b>Grantor</b>	<b>Project Name</b>	<b>Award I.D. Number</b>	<b>Award Period</b>	<b>Revenues</b>	<b>Expenditures</b>
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans Campus did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2002.

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE VIII**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF FIXED-PRICE CONTRACTS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Grantor</u>	<u>Project Name</u>	<u>Award I.D. Number</u>	<u>Award Period</u>	<u>Revenues</u>	<u>Expenditures</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Shreveport - Bossier City Campus did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 2002.

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE IX**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF NON-FEDERAL EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<b><u>Program Name</u></b>	<b><u>Federal CFDA Number</u></b>	<b><u>Award Period</u></b>	<b><u>Expenditures</u></b>
Private Gifts and Grants	N/A	07/01/01 - 06/30/02	\$ 251,497
State Grants	N/A	07/01/01 - 06/30/02	13,346
Agency Funds (NOTE 8)	N/A	07/01/01 - 06/30/02	33,872
Total Non-Federal Expenditures			<u>\$ 298,715</u>

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE X**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF NON-FEDERAL EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<b>Program Name</b>	<b>Federal CFDA Number</b>	<b>Award Period</b>	<b>Expenditures</b>
Private Gifts and Grants	N/A	07/01/01 - 06/30/02	\$ 887,256
State Grants	N/A	07/01/01 - 06/30/02	1,884,039
Local Grants	N/A	07/01/01 - 06/30/02	14,213
Agency Funds (NOTE 8)	N/A	07/01/01 - 06/30/02	3,383,501
State Expenditures - Preventative Maintenance (NOTE 7)	N/A	07/01/01 - 06/30/02	874,538
City of Baton Rouge - Other Grants	N/A	07/01/01 - 06/30/02	<u>32,382</u>
Total Non-Federal Expenditures			<u>\$ 7,075,929</u>

See Independent Auditors' Report on Supplementary Information.



**SCHEDULE XI**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF NON-FEDERAL EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<b><u>Program Name</u></b>	<b><u>Federal CFDA Number</u></b>	<b><u>Award Period</u></b>	<b><u>Expenditures</u></b>
Private Gifts and Grants	N/A	07/01/01 - 06/30/02	\$ 59,397
State Grants	N/A	07/01/01 - 06/30/02	414,018
Local Grants	N/A	07/01/01 - 06/30/02	6,691
Agency Funds (NOTE 8)	N/A	07/01/01 - 06/30/02	1,068,920
State Expenditures - Preventative Maintenance	N/A	07/01/01 - 06/30/02	225,698
SUNO/LSU Collaborative Project - LEQSF Board of Regents	N/A	07/01/01 - 06/30/02	(247)
Board of Regents - Capital Outlay	N/A	07/01/01 - 06/30/02	76,113
Small Business Development Center - Hotel and Motel Tax	N/A	07/01/01 - 06/30/02	46,384
Total Non-Federal Expenditures			\$ <u>1,896,974</u>

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XII**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF NON-FEDERAL EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Award Period</u>	<u>Expenditures</u>
Private Gifts and Grants	N/A	07/01/01 - 06/30/02	\$ 100,396
State Grants	N/A	07/01/01 - 06/30/02	(11,225)
Agency Funds (NOTE 8)	N/A	07/01/01 - 06/30/02	389,730
State Expenditures - Preventative Maintenance	N/A	07/01/01 - 06/30/02	256,361
Total Non-Federal Expenditures			\$ <u>735,262</u>

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XIII**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF SECONDARY SUBRECIPIENTS OF  
MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b><u>Federal Grantor</u></b>	<b><u>Federal CFDA or Other Number</u></b>	<b><u>Program Name</u></b>	<b><u>Activity</u></b>	<b><u>Secondary Subrecipient</u></b>
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration - did not disburse any major federal program funds to secondary subrecipients.

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XIV**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF SECONDARY SUBRECIPIENTS OF  
MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b>Federal Grantor</b>	<b>Federal CFDA or Other Number</b>	<b>Program Name</b>	<b>Activity</b>	<b>Secondary Subrecipient</b>
U.S. Department of Agriculture	10.500	Rural Business Cooperative Service	\$ 33,208	Delta Economic Entergy District
U.S. Department of the Defense	12.800	Air Force Defense Research Sciences Program	11,896	Polytechnic University
U.S. Department of the Defense	12.800	Air Force Defense Research Sciences Program	62,437	University of North Texas
U.S. Department of the Defense	12.800	Air Force Defense Research Sciences Program	22,701	Pennsylvania State University
U.S. National Aeronautics and Space Administration	43.002	Technology Transfer	48,895	University of West Florida
U.S. National Aeronautics and Space Administration	43.002	Technology Transfer	56,240	Iowa State University
U.S. National Aeronautics and Space Administration	43.002	Technology Transfer	242,508	Iowa State University

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XIV**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF SECONDARY SUBRECIPIENTS OF  
MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b>Federal Grantor</b>	<b>Federal CFDA or Other Number</b>	<b>Program Name</b>	<b>Activity</b>	<b>Secondary Subrecipient</b>
U.S. Environmental Protection Agency	66.500	Consolidated Research	\$ 846	SJB Group, Inc.
U.S. Environmental Protection Agency	66.500	Consolidated Research	14,924	Alabama A&M University
U.S. Department of Health and Human Services	93.279	Drug Abuse Research Program	10,000	Bowie State University
U.S. Department of Health and Human Services	93.279	Drug Abuse Research Program	558,215	University of Texas
U.S. Department of Health and Human Services	93.279	Drug Abuse Research Program	76,077	University of Georgia
U.S. Department of Health and Human Services	93.279	Drug Abuse Research Program	90,414	University of Texas
U.S. Department of Health and Human Services	93.279	Drug Abuse Research Program	6,519	University of Georgia
Total			\$ 1,234,880	

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XV**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF SECONDARY SUBRECIPIENTS OF  
MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b><u>Federal Grantor</u></b>	<b><u>Federal CFDA or Other Number</u></b>	<b><u>Program Name</u></b>	<b><u>Activity</u></b>	<b><u>Secondary Subrecipient</u></b>
(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans Campus - did not disburse any major federal program funds to secondary subrecipients.

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XVI**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT - BOSSIER CITY CAMPUS  
SCHEDULE OF SECONDARY SUBRECIPIENTS OF  
MAJOR FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b><u>Federal Grantor</u></b>	<b><u>Federal CFDA or Other Number</u></b>	<b><u>Program Name</u></b>	<b><u>Activity</u></b>	<b><u>Secondary Subrecipient</u></b>
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Shreveport-Bossier City Campus - did not disburse any major federal program funds to secondary subrecipients.

See Independent Auditors' Report on Supplementary Information.



**SCHEDULE XVII**

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF STATE AGENCY/UNIVERSITY  
SUBRECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b><u>Federal Grantor</u></b>	<b><u>Federal CFDA or Other Number</u></b>	<b><u>Program Name</u></b>	<b><u>Activity</u></b>	<b><u>State Agency or University Subrecipient</u></b>
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration - did not disburse any federal program funds to state agency/university subrecipients.

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XVIII**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF STATE AGENCY/UNIVERSITY  
SUBRECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b>Federal Grantor</b>	<b>Federal CFDA or Other Number</b>	<b>Program Name</b>	<b>Activity</b>	<b>State Agency or University Subrecipient</b>
U.S. Department of Agriculture	10.216	1890 Institution Capacity Building Grants	\$ 9,982	Louisiana State University
U.S. National Aeronautics and Space Administration	43.002	Technology Transfer	37,887	Louisiana State University
U.S. National Science Foundation	47.070	Computer and Information Science and Engineering	(538)	Louisiana State University
U.S. Environmental Protection Agency	66.500	Consolidated Research	43,453	Louisiana State University
U.S. Department of Energy	81.049	Office of Science Financial Assistance Program	35,741	Louisiana State University
U.S. Department of Energy	81.086	Conservation Research and Development	190	Louisiana State University
Total			\$ 126,715	

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XIX**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF STATE AGENCY/UNIVERSITY  
SUBRECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b><u>Federal Grantor</u></b>	<b><u>Federal CFDA or Other Number</u></b>	<b><u>Program Name</u></b>	<b><u>Activity</u></b>	<b><u>State Agency or University Subrecipient</u></b>
(1)	(1)	(1)	(1)	(1)

(1) Southern University - New Orleans Campus - did not disburse any federal program funds to state agency/university subrecipients

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XX**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF STATE AGENCY/UNIVERSITY  
SUBRECIPIENTS OF FEDERAL PROGRAMS  
FOR THE YEAR ENDED JUNE 20, 2002**

<b><u>Federal Grantor</u></b>	<b><u>Federal CFDA or Other Number</u></b>	<b><u>Program Name</u></b>	<b><u>Activity</u></b>	<b><u>State Agency or University Subrecipient</u></b>
(1)	(1)	(1)	(1)	(1)

(1) Southern University - Shreveport-Bossier City Campus - did not disburse any federal program funds to state agency/university subrecipients.

See Independent Auditors' Report on Supplementary Information.

**SOUTHERN UNIVERSITY SYSTEM  
BOARD AND SYSTEM ADMINISTRATION  
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture - 1890 Institution Capacity Building	10.216	Louisiana State University	\$ 60
U.S. Department of Health and Human Services - Parent Child Volunteer United	93.658	Department of Social Services	934
<b>Total Interagency Expenditures of Federal Awards</b>			<b>\$ 994</b>

See Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U.S. Department of Agriculture - Sustainable Agriculture Research and Education	10.215	Department of Natural Resources	\$ 2,766
U.S. Department of Agriculture - Integrated Programs Grants	10.303	Cooperative Extension	13,517
U. S. Department of Agriculture - Summer Food Service Program for Children	10.559	Department of Education	21,769
U.S. Department of Agriculture - Schools and Roads - Grants to States	10.665	Department of Agriculture	17,333
U.S. National Security Agency - Mathematical Sciences Grants Program	12.901	University of New Orleans	160,433
U.S. National Aeronautics and Space Administration - Aerospace Education Services Program	43.001	LEQSF	193,976
U.S. National Foundation of Arts and the Humanities - Promotion of the Humanities - Federal/State Partnership	45.129	Louisiana Endowment for the Humanities	1,000
U.S. National Science Foundation - Mathematical and Physical Sciences	47.049	Board of Regents	16,149
U.S. National Science Foundation - Computer and information Science and Engineering	47.070	LEQSF	860,806
U.S. Small Business Administration - Small Business Development Center	59.037	Department of Economic Development	93,201
U.S. Department of Energy - State Energy Program			
U.S. Department of Education - Undergraduate International Studies and Foreign Language Programs	81.041	Department of Natural Resources	141,281
U.S. Department of Education - Special Education - Grants to States	84.016	Department of Education	4,486
U.S. Department of Education - Higher Education - Institutional Aid	84.027	Department of Education	50,159
U.S. Department of Education - Vocational Education - Basic Grants to States	84.031	Department of Education	5,030
	84.048	Department of Education	23,255

See Independent Auditors' Report on Supplementary Information.

**SCHEDULE XXII**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U.S. Department of Education - Preparing Tomorrow's Teachers to Use Technology	84.342	Louisiana State University	\$ 128,117
U.S. Department of Health and Human Services - NIEHS Hazardous Waste Worker Health and Safety Training	93.389	Louisiana State University	45,563
U.S. Department of Health and Human Services - Drug Abuse Research Programs	93.279	Department of Health and Hospitals	14,424
U.S. Department of Health and Human Services - Drug Abuse Research Programs	93.279	Board of Regents	39,081
U.S. Department of Health and Human Services - Research Infrastructure	93.389	Board of Regents	9,844
U.S. Department of Health and Human Services - Research Infrastructure	93.389	Department of Social Services	105,162
U.S. Department of Health and Human Services - Research Infrastructure	93.389	Department Health and Hospitals	167
U.S. Department of Health and Human Services - Research Infrastructure	93.389	Capital Area Human Services Distribution	24,746
U.S. Department of Health and Human Services - Research Infrastructure	93.389	Office of Public Health	23,241
U.S. Department of Health and Human Services - Repatriation Program	93.579	Department of Health and Hospitals	73,539
U.S. Department of Health and Human Services - Child Care and Development Fund	93.596	Department of Education	371,331
U.S. Department of Health and Human Services - Foster Care - Title IV-E	93.658	Department of Social Services	128,249
<b>Total Interagency Expenditures of Federal Awards</b>			<b>\$ 2,568,625</b>

See Independent Auditors' Report on Supplementary Information.



SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

<u>Federal Grantor/Program Name</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture - National School Lunch Program	10.555	Department of Education	\$ 2,955
U.S. National Science Foundation - Computer and Information Science and Engineering	47.070	Board of Regent	72,696
U.S. Small Business Administration - Small Business Development Center	59.037	Small Business Administration	56,034
U.S. Department of Health and Human Resources - Temporary Assistance for Needy Families	93.558	Department of Social Services	22,723
U.S. Department of Health and Human Services - Foster Care Title IV-E	93.658	Department of Social Services	174,164
U.S. Department of Health and Human Services - Medical Training Center	CFMS-563745	University of New Orleans	290,656
U.S. Department of Health and Human Services - Basic Elderly Crisis Council	27025/14	Department of Social Services	109,321
Economic & Urban Development & Tourism	CFMS-568909	Department of Culture, Recreation and Tourism	97,882
Professional Service Contract - LSU Health and Science Center	CFMS-570628	Louisiana State University	19,891
<b>Total Interagency Expenditures of Federal Awards</b>			<b>\$ 846,322</b>

See Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002

Federal Grantor/Program Name	Federal CFDA or Other Number	Primary State Agency	Activity
U.S. Department of Labor - Registered Apprenticeship and Other Training	17.201	Department of Labor	\$ 40,087
U.S. National Science Foundation - Computer and Information Science and Engineering	47.070	Louisiana Educational Quality Support Fund	30,297
U. S. Department of Education - Vocational Education - Basic Grants to States	84.048	Department of Education	364,016
U.S. Department of Health and Human Services - Special Minority Initiatives	93.960	Grambling State University	4,617
<b>Total Interagency Expenditures of Federal Awards</b>			<b>\$ 439,017</b>

See Independent Auditors' Report on Supplementary Information.



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Michael B. Bruno, CPA  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

We have audited the Schedules of Expenditures of Federal Awards of the Southern University System (the University) as of and for the year ended June 30, 2002, and have issued our report thereon dated December 13, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

Compliance

As part of obtaining reasonable assurance about whether the University's Schedules of Expenditures of Federal Awards are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests of compliance disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

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**(CONTINUED)**

Dr. Leon Tarver, II, President  
Southern University System

Internal Control Over Financial Reporting

In planning and performing our audit, except for the System III Loan Servicing Information system internal control categories at the University's contracted outside service center in connection with processing transactions for the NDSL/Perkins program, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedules of Expenditures of Federal Awards and not to provide assurance on the internal control over financial reporting.

For the information system internal control categories at the contracted outside service center, another accountant performed procedures to obtain reasonable assurance about whether (1) the description of controls related to the System III Loan Servicing System application of EFG Technologies present fairly, in all material respects, the aspects of EFG Technologies' controls that may be relevant to a user organization's internal control structure as it relates to an audit of the financial statements, (2) the controls included in the description were suitably designed to achieve the control objectives specified in the description, if those controls were complied with satisfactorily, and (3) such controls had been placed in operation as of June 30, 2002. The other accountants' report has been furnished to us as of our report issuance date in which an unqualified opinion was expressed regarding the previous noted controls.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the Schedules of Expenditures of Federal Awards being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF THE SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

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(CONTINUED)

Dr. Leon Tarver, II, President  
Southern University System

Also, we noted that other accountants for the service bureau expressed an unqualified opinion on specific controls tested.

This report is intended for the information and use of the President, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bruno & Tervalon LLP*  
**BRUNO & TERVALON LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

December 13, 2002





Member  
American Institute of  
Certified Public Accountants  
Society of Louisiana  
Certified Public Accountants

Michael B. Bruno, CPA  
Alcide J. Tervalon, Jr., CPA  
Waldo J. Moret, Jr., CPA  
Paul K. Andoh, Sr., CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

Compliance

We have audited the compliance of the Southern University System (the University) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2002. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date. The University's major federal programs are identified in the summary of independent auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(CONTINUED)**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as audit findings 2002-01 through 2002-08.

Resolving the instances of noncompliance is the responsibility of the management of the University, and federal officials. The determination of whether the identified instances of noncompliance will ultimately result in a disallowance of costs cannot be presently determined. Accordingly, no adjustments for any disallowances that may result has been made to the federal program amounts listed in the accompanying Schedules of Expenditures of Federal Awards.

We did not audit the University's compliance with certain regulations governing the processing of student loans for the NDSL/Perkins program as set forth therein relative to participation in the Federal Student Financial Assistance Programs. Those administrative requirements govern functions performed by the service bureau. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

The outside service center's compliance assertions with respect to its servicing of the Federal Perkins Loan Program for the University was examined by another accountant, whose report was furnished to us as of our report issuance date. Based on our review of the other accountants report, we have determined that all of the compliance requirements included in the OMB Circular A-133 Compliance Supplement that are applicable to the programs in which the University participates are addressed in either our report or the report of the other accountant. The independent accountant indicated that no findings or questioned costs were noted as a result of the compliance attestation examination on the service bureau.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(CONTINUED)**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, except for the functions performed at the University contracted outside service center in connection with processing transactions for the NDSL/Perkins program, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

For the internal control over compliance categories at the contracted service center, another accountant examined management's assertions with respect to establishing internal control systems that assured compliance with reporting, Perkins collections and due diligence, and servicer eligibility. The other accountants' report has been furnished to us as of our report issuance date.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item numbers 2002-01, 2002-02, 2002-03, 2002-04, 2002-05, 2002-06, 2002-07 and 2002-08.



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(CONTINUED)**

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Dr. Leon Tarver, II, President  
Southern University System  
Baton Rouge, Louisiana 70813

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider audit findings 2002-01, 2002-02, 2002-03, 2002-04, 2002-05, 2002-06, 2002-07 and 2002-08 to be material weaknesses.

Also, we noted that other accountants for the outside service center indicated that there were no findings or questioned costs noted during the current year's attestation examination.

This report is intended solely for the information and use of the President, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bruno & Tervalon LLP*  
**BRUNO & TERVALON LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**

**December 13, 2002**

## **SCHEDULE I**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS - SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS**

**SOUTHERN UNIVERSITY SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2002**

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1. Type of report issued on the financial statements: Unqualified.
2. Did the audit disclose any reportable conditions in internal control: Yes.
3. Were any of the reportable conditions material weaknesses: Yes.
4. Did the audit disclose any noncompliance which is material to the financial statements of the organization: No.
5. Did the audit disclose any reportable conditions in internal control over major programs: Yes.
6. Were any of the reportable conditions in internal control over major programs material weaknesses: Yes.
7. Type of report issued on compliance for major programs: Unqualified.
8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 510(a): Yes.
9. The following is an identification of major programs:

<u>CFDA Number</u>	<u>Federal Program</u>
10.205	Payments to 1890 Land Grants
10.216	1890 Institution Capacity Building Grants
10.500	Cooperative Extension Services
12.300	Grants for Agricultural Research
12.420	Phytoestrogen and Cancer Identification of Biomakers
43.002	Technology Transfer
47.070	PESMaCT
84.007	Federal Supplemental Educational Opportunity Grants
84.032	Federal Family Education Loans
84.033	Federal Work Study Program
84.042	Trio-Student Support Services
84.044	Trio-Talent Search

**SOUTHERN UNIVERSITY SYSTEM  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2002**

---

<u>CFDA Number</u>	<u>Federal Program</u>
84.047	Trio-Upward Bound
84.048	Vocational Education-Carl Perkins
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loan
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care - Title IV-E
93.925	Scholarships for Students from Disadvantaged Backgrounds

10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) is as follows:

<u>Program</u>	<u>Amount</u>
Type A	Major Program Determination Performed on a State Level.

11. Did the auditee qualify as a low-risk auditee under OMB Circular A-133, Section 530:  
No.

## **SCHEDULE II**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

## **SCHEDULE II**

### **SOUTHERN UNIVERSITY SYSTEM BATON ROUGE CAMPUS SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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#### **INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

##### **Audit Finding Reference Number**

2002-01 - Federal Work-Study

##### **Federal Program and Specific Federal Award identification**

###### **CFDA Title and Number**

CFDA 84.033 - Federal Work-Study Program

###### **Federal Award Year**

June 30, 2002

###### **Federal Agencies**

Department of Education

###### **Pass-Through Entity**

Not applicable

##### **Criteria**

Record keeping Requirements, 34CFR 675.19(b) cite that a school must establish and maintain program and fiscal records that are reconciled at least monthly.

##### **Conditions and Perspective**

The State of Louisiana Legislative Auditor provided us with a listing of seven (7) students that appeared to have received Federal Work-Study disbursements in excess of amounts awarded. During our audit of the federal work-study program, we noted that seven (7) students tested did receive earnings that exceeded the documented award amount, which resulted in over-awards of three (3) students' calculated need. In addition to the aforementioned students, we tested ten (10) additional work-study recipients, noting no exceptions.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

**COMPLIANCE, CONTINUED**

**Audit Finding Reference Number, Continued**

2002-01 - Federal Work-Study, Continued

**Cause**

The University did not properly adhere to established university procedures which required university personnel to reconcile fiscal records on a monthly basis and to ensure that students do not receive federal work-study payments in excess of amounts awarded.

**Questioned Costs**

For purposes of this finding, we have questioned costs in the amount of \$4,696.

**Effect**

The University is not in compliance with Federal regulations.

**Recommendation**

We recommend that management of the University adhere to established procedures of reconciling fiscal work-study records on a monthly basis, and ensure that students do not receive federal work-study payments in excess of amounts awarded.

## SCHEDULE II

### **SOUTHERN UNIVERSITY SYSTEM BATON ROUGE CAMPUS, CONTINUED SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

#### **INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

##### **Audit Finding Reference Number**

2002-02 - Return of Title IV Funds

##### **Federal Program and Specific Federal Award identification**

###### **CFDA Title and Number**

CFDA 84.063 - Federal Pell Grant Program

CFDA 84.032 - Federal Family Education Loan

###### **Federal Award Year**

June 30, 2002

###### **Federal Agencies**

Department of Education

###### **Pass-Through Entity**

Not applicable

#### **Criteria**

OMB Circular A-133 Compliance Supplement, Part 5 Section N(4) specifics that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amount earned that is less than the amount disbursed must be returned to the Title IV program in accordance with the prescribed time frame.



## **SCHEDULE II**

### **SOUTHERN UNIVERSITY SYSTEM BATON ROUGE CAMPUS, CONTINUED SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

#### **INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE (CONTINUED)**

##### **Audit Finding Reference Number**

2002-02 - Return of Title IV Funds

##### **Conditions and Perspective**

We noted during our audit the following:

- o Ten (10) students out of fifteen (15) tested whose Return of Title IV Funds calculations resulted in amounts to be returned by the University were not returned within thirty (30) days of the student's withdrawal date:
- o Eight (8) students out of fifteen (15) tested whose Return of Title IV Funds calculations were done incorrectly. This resulted in an over-payment by the University of \$286. The University has subsequently made the appropriate adjustments to properly correct the Return of Title IV Funds calculations; and
- o One (1) students out of fifteen (15) tested who had a grant over payment due and the University did not properly notify the student of the over payment within 30 days.

##### **Cause**

It appears that the University did not adhere to federal guidelines in processing certain refunds.

##### **Questioned Costs**

For purposes of this condition, we have not questioned any costs.

## **SCHEDULE II**

### **SOUTHERN UNIVERSITY SYSTEM BATON ROUGE CAMPUS, CONTINUED SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

#### **INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE (CONTINUED)**

##### **Audit Finding Reference Number**

2002-02 - Return of Title IV Funds

##### **Effect**

The University has not complied with Title IV regulations that specify if a student withdraws from school within a certain time frame a refund must be processed, calculated properly and remitted to the Title IV program in accordance with established time frames.

##### **Recommendation**

We recommend that management of the University ensure Title IV refunds are calculated in accordance with Title IV regulations.

## **SCHEDULE II**

### **SOUTHERN UNIVERSITY SYSTEM NEW ORLEANS CAMPUS SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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#### **INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

##### **Audit Finding Reference Number**

2002-03 Refund of Title IV Funds

##### **Federal Program and Specific Federal Award Identification**

###### **CFDA Title and Number**

CFDA 84.032 Federal Family Education Loan

CFDA 84.063 Federal Pell Grant Program

CFDA 84.268 Federal Direct Loan Program

###### **Federal Award Year**

June 30, 2002

###### **Federal Agency**

Department of Education

###### **Pass-Through Entity**

Not applicable

#### **Criteria**

OMB Circular A-133 Compliance Supplement, Part 5 Section N(4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amount earned that is less than the amount disbursed must be returned to the Title IV program in accordance with the prescribed time frame.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-03 Return of Title IV Funds, Continued

**Conditions and Perspectives**

We noted during our audit the following conditions:

- Three (3) students withdrew before the 60% point in enrollment and the University did not perform a Return of Title IV Funds calculation within thirty (30) days of the student's withdrawal date. This resulted in an amount due by the University and the student of \$1,594 and \$557, respectively, of which \$1,515 related to the Pell grant program and \$636 related to the Federal Family Education Loan program.
- Five (5) students out of twelve (12) students tested had a Return of Title IV Funds calculations done, but funds were not returned by the University. This resulted in an amount due by the University of \$3,917, of which \$1,185 related to the PELL grant program and \$2,732 related to the FFEL program; and
- Three (3) students out of twelve (12) students tested who had a grant over payment due and the University did not properly notify the student of the over payment within 30 days and as a result those students are ineligible to receive Title IV funds until documented repayment arrangements are made.

**Cause**

It appears that the University did not adhere to established procedures in processing certain refunds.

**Questioned Costs**

For purposes of this condition, we have questioned costs in the amount of \$6,068. Prior to the issuance of this audit report the University has repaid the entire amount questioned.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-03 Return of Title IV Funds, Continued

**Effect**

The University has not complied with Title IV regulations that specify if a student withdraws from school within a certain time frame a refund must be processed, calculated properly and remitted to the Title IV program in accordance with established time frames.

**Recommendation**

We recommend that management of the University develop written procedures for Title IV refunds and ensure subsequent Title IV refund calculations are performed accurately and timely.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**COMPLIANCE**

**Audit Finding Reference Number**

2002-04 Satisfactory Academic Progress

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

CFDA 84.063 - Federal Pell Grant Program

CFDA 84.032 - Federal Family Education Loans

**Federal Award Year**

June 30, 2002

**Federal Agency**

Department of Education

**Pass-Through Entity**

Not applicable

**Criteria**

Title IV regulations, 34 CFR Section 668.32(f) stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress. Title IV regulation 34 CFR 668.16(e) stipulates that an institute must establish, publish and apply reasonable standards for measuring satisfactory academic progress.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-04 Satisfactory Academic Progress, Continued

**Condition and Perspective**

We noted during our audit that three (3) students out of sixty (60) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

**Cause**

It appears that the University inadvertently disbursed aid to academically ineligible students.

**Questioned Costs**

For purposes of the condition relative to the three (3) students, we have questioned costs totaling \$19,985 as follows:

<u>Program</u>	<u>Amount</u>
Federal Pell	\$ 6,413
FFEL	<u>13,572</u>
Total	<u>\$19,985</u>

**Effect**

It appears that the University disbursed financial aid to students that did not maintain satisfactory academic progress.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-04 Satisfactory Academic Progress, Continued

**Recommendation**

We recommend that the University adhere to established policies and procedures as documented in the revised satisfactory academic progress policy and monitor the academic standing of all students prior to awarding student financial aid.



**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

**Audit Finding Reference Number**

2002-05 Federal Financial Reports

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

CFDA 84.042 - TRIO - Student Support Service  
CFDA 84.047 - TRIO - Upward Bound  
CFDA 84.004 - TRIO - Talent Search  
CFDA 84.033 - Federal Work-Study Program  
CFDA 84.063 - Federal Pell Grant Program  
CFDA 93.658 - Foster Care - Title IV-E Child Welfare Training

**Federal Award Year**

June 30, 2002

**Federal Agency**

Department of Education

**Pass-Through Entity**

Not applicable

**Criteria**

OMB Circular A-133 Compliance Supplement Part 3, Section L stipulates that reports for federal awards shall include all activity of the reporting period, be supported by applicable accounting records, and be fairly presented in accordance with program requirements. Also, OMB Circular A-133 Compliance Supplement Part 4, Section L stipulates that cumulative drawdown amounts in the Grant Administration and Payment System should accurately reflect the grantee's actual disbursement of funds by award.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-05 Federal Financial Reports, Continued

**Conditions and Perspective**

We noted during our audit that certain grant expenditures reflect federal financial reports submitted during the year ended June 30, 2002 did not agree in total to the University's records as follows:

<u>Grant Name</u>	<u>CFDA/Contract Number</u>	<u>Total Amount Per Federal Reports</u>	<u>Total Per University's Records</u>	<u>Difference Over (Under)</u>
Student Support	84.042	\$ 462,659	\$ 479,181	\$ (16,522)
Talent Search	84.044	-0-	263,525	(263,525)
Upward Bound	84.047	-0-	313,926	(313,926)
Federal Work Study- 2002	84.033	258,310	311,705	(53,395)
Foster Care Title IV-E	93.658	161,379	170,878	9,499

Additionally, we noted that amounts per the detailed report of 2001 Pell disbursements to students of \$7,082,138 differed from the final federal financial report amount of \$6,786,471 which resulted in a difference of \$295,667. Management is in the process of reconciling the difference.

**Cause**

The University failed to follow established procedures, which require personnel to reconcile amounts per the financial records to the amounts drawn down.

**Questioned Costs**

For purposes of this finding, we have not questioned any costs.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-05      Federal Financial Reports, Continued

**Effect**

It appears that certain federal financial reports contained inaccurate financial information.

**Recommendation**

We recommend that management of the University continue in its efforts to correct the noted conditions and to ensure that accurate financial information is submitted to the federal government in the future.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT BOSSIER CITY CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

**AUDIT FINDING REFERENCE NUMBER**

2002-06 Verification

**FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION**

**CFDA TITLE AND NUMBER**

CFDA 84.268 Federal Direct Loan Program

CFDA 84.063 Federal Pell Grant Program

**FEDERAL AWARD YEAR**

June 30, 2002

**FEDERAL AGENCY**

Department of Education

**PASS-THROUGH ENTITY**

None

**Criteria**

OMB Circular A-133 Compliance Supplement, Part 5 Section III (N)(2) specifies that an Institution shall require each applicant, whose application is selected by the central processor, to verify specified items.

**Condition and Perspective**

We noted during our audit that the University failed to obtain verification documentation for two (2) students out of six (6) students tested who were selected for verification.

**Cause**

The University failed to adhere to established procedures.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**COMPLIANCE, CONTINUED**

**AUDIT FINDING REFERENCE NUMBER, CONTINUED**

2002-06 Verification

**Questioned Costs**

For purposes of this condition, we have questioned costs totaling \$7,448 of which \$4,900 is Pell and \$2,548 from the Federal Direct Loan Program.

**Effect**

The University has disbursed Title IV funds to a student whose financial aid information was not verified.

**Recommendation**

We recommend that the University adhere to established procedures.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE**

**Audit Finding Reference Number**

2002-07    Return of Title IV Funds

**Federal Program and Specific Federal Award Identification**

**CFDA Title and Number**

CFDA 84.063 - Federal Pell Grant Program

CFDA 84.007 - Federal Supplemental Educational Opportunity Grant

**Federal Award Year**

June 30, 2002

**Federal Agency**

Department of Education

**Pass-Through Entity**

None

**Criteria**

OMB Circular A-133 Compliance Supplement, Part 5 Section N(4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of Title IV aid earned by the student as of the withdrawal date. The difference between any amount earned that is less than the amount disbursed must be returned to the Title IV program in accordance with the prescribed time frame.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE  
CONTINUED**

**Audit Finding Reference Number**

2002-07 Return of Title IV Funds, Continued

**Conditions and Perspective**

We noted during our audit the following conditions regarding Return of Title IV Funds:

- Seventeen (17) students out of nineteen (19) students tested whose return of Title IV funds were not done within 30 days of the student's withdrawal date;
- Six (6) students out of nineteen (19) students tested who had a Pell Title IV refund (i.e. grant overpayment) and the University did not notify the student of his requirement of repayment of the grant overpayment within 30 days of the student's withdrawal date. As a result, those students are ineligible to receive Title IV funds until documented repayment arrangements are made; and
- One (1) student out of nineteen (19) students tested whose Return of Title IV funds calculation was incorrect resulting in an overpayment by the University of \$177 and a payment due from the student of \$384.

**Cause**

It appears that the University did not follow procedures regarding the return of Title IV Funds.

**Questioned Costs**

For purposes of this condition, we have not questioned any costs.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE  
CONTINUED**

**Audit Finding Reference Number**

2002-07 Return of Title IV Funds, Continued

**Effect**

The University has not complied with Title IV regulations that specify if a student withdraws from school within a certain time frame a refund must be processed, calculated properly and remitted to the Title IV program in accordance with established time frames.

**Recommendation**

We recommend that management of the University ensure that refunds are properly calculated, and that students are informed of their responsibility to repay the federal government on a timely basis.



## SCHEDULE II

### **SOUTHERN UNIVERSITY SYSTEM SHREVEPORT-BOSSIER CITY CAMPUS, CONTINUED SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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#### INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

##### Audit Finding Reference Number

2002-08 Satisfactory Academic Progress

##### Federal Program and Specific Federal Award Identification

##### CFDA Title and Number

CFDA 84.063 - Federal Pell Grant Program

CFDA 84.268 - Federal Direct Loan Program

##### Federal Award Year

June 30, 2002

##### Federal Agency

Department of Education

##### Pass-Through Entity

Not applicable

##### Criteria

Title IV regulations, 34 CFR Section 668.32(f) stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress. Title IV regulation 34 CFR 668.16(e) stipulates that an institute must establish, publish and apply reasonable standards for measuring satisfactory academic progress.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-08 Satisfactory Academic Progress, Continued

**Condition and Perspective**

We noted during our audit that four (4) students out of fifty (50) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress. Also, we noted that the University's satisfactory academic policy (the Policy) did not meet the minimum requirements established by the federal government. Specifically, the policy excludes a provision regarding the related hours attempted by students that subsequently represent class withdrawals. However, we did note that a new policy has been developed and is being utilized for the fiscal year ending 2003.

**Cause**

It appears that the University inadvertently disbursed aid to academically ineligible students, and the University did not consider class withdrawals when developing the satisfactory academic progress policy.

**Questioned Costs**

For purposes of the condition relative to the four students, we have questioned costs totaling \$11,887 as follows:

Federal Pell	\$11,537
SEOG	<u>350</u>
	<u>\$11,887</u>

**Effect**

It appears that the University disbursed financial aid to students that did not maintain satisfactory academic progress, and the University's SAP policy is not in compliance with federal regulations.

**SCHEDULE II**

**SOUTHERN UNIVERSITY SYSTEM  
SHREVEPORT-BOSSIER CITY CAMPUS, CONTINUED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

---

**INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED**

**Audit Finding Reference Number**

2002-08 Satisfactory Academic Progress, Continued

**Recommendation**

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

## **SOUTHERN UNIVERSITY SYSTEM EXIT CONFERENCE**

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An exit conference was held on December 7, 2002 with representatives of the University. Those individuals participating were as follows:

### **SOUTHERN UNIVERSITY SYSTEM**

Mr. Edward R. Jackson	-- Chancellor - SUBR
Mr. Tolor E. White	-- System Vice President for Finance and Business Affairs and Comptroller
Mr. Ralph Slaughter, CPA	-- System Vice President Administration And Management
Mr. Flandus McClinton, Jr., CPA	-- Vice Chancellor for Finance and Administration
Ms. Gwen Bennett, CPA	-- Associate Vice Chancellor
Mrs. Linda G. Carr	-- Acting Director Financial Aid-SUBR
Dr. Pres L. Robinson	-- Chancellor-SUNO
Ms. Gloria Thompson, CPA	-- Vice Chancellor of Administration SUNO
Ms. Ursula Shorty	-- Director Financial Aid - SUNO
Dr. Gerald Williams	-- Comptroller - SUNO
Dr. Janice Winder	-- Vice Chancellor of Student Affairs
Dr. Ray Belton	-- Chancellor-SUSBO
Mrs. Jeanette Williams	-- Vice Chancellor for Administration
Mr. Benjamin Pugh	-- Vice Chancellor for Fiscal Affairs

### **BRUNO & TERVALON LLP CERTIFIED PUBLIC ACCOUNTANTS**

Mr. Michael B. Bruno, CPA	-- Managing Partner
Mr. Armand Pinkney	-- Senior Manager
Mr. Sean Bruno, CPA	-- Audit Manager

## SOUTHERN UNIVERSITY SYSTEM AUDIT INFORMATION SCHEDULE

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**Lead Auditor:** Bruno & Tervalo LLP  
Certified Public Accountants  
Michael B. Bruno, CPA, Managing Partner  
Edward Phillips, Senior Manager

**Telephone Number:** (504) 284-8733

**License Number:** L1218

The audit field work was performed between June 5, 2001 and November 29, 2001 at the institutions's facilities as follows:

<u>LOCATION</u>	<u>DESCRIPTION OF FACILITY</u>
Baton Rouge	Main Campus
New Orleans	Branch Campus
Shreveport-Bossier City	Branch Campus

**Institution's Accrediting Organization:**

Southern Association of Colleges and Schools,  
and  
The National Council for Accreditation of Teacher Education.

**The institution utilizes a SFA Servicer:**

EFG Technologies, Inc.  
2400 Reynoldo Road  
Winston-Salem, North Carolina

**The following functions are provided by this SFA Servicer:**

1. Billing Students - Perkins Loans
2. Collection of Loan principal and interest - Perkins Loans
3. Processing of cancellations and deferments - Perkins Loans

A review of the Servicer's compliance with Title IV regulations was performed by the service bureau's independent public accountant.

**Records for the accounting and administration of the SFA programs are located at:**

Baton Rouge Campus:	Baton Rouge, Louisiana
New Orleans Campus:	6400 Press Drive New Orleans, Louisiana
Shreveport- Bossier City Campus	3050 Martin Luther King Drive Shreveport, Louisiana

**Southern University at Baton Rouge  
Corrective Action Plan  
Single Audit Report  
For the Year Ended June 30, 2002**

**Finding 2002-01**

**Federal Work-Study**

Independent auditors noted that seven (7) students received earnings that exceeded the documented award amount, which resulted in over awards of three (3) students' calculated need.

**Proposed Corrective Action**

The University does not concur with the amount of questioned costs cited by the auditor. In reference to all other recommendations, we have strengthened existing procedures to ensure that earnings do not exceed the documented award amount and that a student's calculated need does not result in an over award. Federal work-study earnings and award limits will be compared on a monthly basis to prevent students from exceeding their award limits. The University is also implementing the electronic controls in the Human Resource System in January 2003. These electronic controls are designed to monitor accumulated earnings against the annual award amount to provide reasonable assurance that earnings do not exceed the award amount. These procedures will be monitored by our Internal Auditor to ensure compliance.

**Proposed Completion Date**

June 30, 2003 and on-going.

**Person(s) Responsible**

Phillip Rodgers, Director of Financial Aid  
Celeste Wilkinson, Director of Accounting Services  
Mark Trepagnier, Internal Auditor

**Southern University at Baton Rouge  
Corrective Action Plan  
Single Audit Report  
For the Year Ended June 30, 2002**

**Finding 2002-02**

**Return of Title IV Funds**

Independent auditors noted the following:

- Ten (10) students out of fifteen (15) tested whose return of Title IV funds calculations resulted in amounts that were not returned within thirty (30) days of the student's withdrawal date.
- Ten (10) students out of fifteen (15) tested whose return of Title IV funds calculations were done incorrectly, which resulted in an over payment of \$286.
- One student out of fifteen (15) tested who had a grant over payment due and the student was not properly notified of the over payment within 30 days.

**Proposed Corrective Action**

As noted by the auditors, the University has made the appropriate adjustments to properly correct the return of Title IV funds calculations. Responsible employees will keep abreast of changes in federal regulations that relate to the calculation of withdrawal refunds and timely notification of over payments to students to ensure compliance. Processing times have been established for each department responsible for the calculation process. All corrective actions will be monitored by our Internal Auditor to ensure compliance.

**Proposed Completion Date**

June 30, 2003 and on-going.

**Person(s) Responsible**

Phillip Rodgers, Director of Financial Aid  
Demetria George, Bursar  
Marvin Allen, Registrar  
Mark Trepagnier, Internal Auditor



**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
CORRECTIVE ACTION PLAN  
June 30, 2002**

**CONDITION AND PERSPECTIVE**

**2002-03 Refund of Title IV Funds**

The Independent Auditors noted the following conditions:

- Three (3) students withdrew before the 60% point in enrollment and the University did not perform a Return of Title IV Funds calculation within thirty (30) days of the student's withdrawal date. This resulted in an amount due by the University and the student of \$1,594 and \$577, respectively, of which \$1,515 related to the Pell grant program and \$636 related to the Federal Family Education Loan program.
- Five (5) students out of twelve (12) students tested had a Return of Title IV Funds calculation done, but funds were not returned by the University. This resulted in an amount due by the University of \$3,917, of which \$1,185 related to the Pell grant program and \$2,732 related to the FFEL program; and
- Three (3) students out of twelve (12) students tested who had a grant over payment due and the University did not properly notify the student of the over payment within 30 days and as a result those students are ineligible to receive Title IV funds until documented repayment arrangements are made.

The Independent Auditors noted that all funds had been repaid before the issuance of the audit report.

**UNIVERSITY'S RESPONSE**

During the Fall 2001 Semester, Southern University at New Orleans revised, published and implemented its refund policy to include standards as prescribed by Title IV regulations.

The University has installed and implemented the USDOE software for calculating returns of Title IV funds and has revised its refund accounting procedures. Also included are measures to ensure proper and timely notification of students as required by Title IV guidelines.

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
CORRECTIVE ACTION PLAN  
June 30, 2001**

The University believes that its policies and procedures in place are adequate to ensure the accurate and timely return of Title IV funds. We have made the necessary changes in personnel responsible for this function to ensure that these policies and procedures are followed.

We have also requested that the Internal Auditor make periodic reviews of the Return of Title IV.

**PERSONS RESPONSIBLE:**

Dr. Gerald Williams  
Mrs. Shannon Williams

**COMPLETION DATE:**

January 6, 2003

**FEDERAL AGENCY CONTACTED:**

No

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
CORRECTIVE ACTION PLAN  
June 30, 2002**

**CONDITION AND PERSPECTIVE**

**2002-04 Satisfactory Academic Progress**

The Independent Auditors noted that three (3) students out of sixty (60) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

**UNIVERSITY'S RESPONSE**

Southern University at New Orleans revised, published, and implemented its satisfactory academic progress policy, effective Fall 2001, to include standards as prescribed by the Title IV regulations.

The University will adhere to its established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

The Office of the Registrar and Office of Student Financial Aid have been instructed to ensure that the academic standing of all students meet established standards prior to awarding student financial aid.

**PERSONS RESPONSIBLE:**

Dr. Henry Hardy  
Ms. Gladys Allen  
Mrs. Timotea Bailey  
Ms. Gilda Davis  
Mr. Robert Thomas

Dr. Janice Winder  
Ms. Ursula J. Shorty  
Ms. Lenora Thomas  
Ms. Kathy G. Woods

**COMPLETION DATE:**

June 30, 2003

**FEDERAL AGENCY CONTACTED:**

No

**SOUTHERN UNIVERSITY SYSTEM  
NEW ORLEANS CAMPUS  
CORRECTIVE ACTION PLAN  
June 30, 2002**

**CONDITION AND PERSPECTIVE**

**2002-05 Federal Financial Reports**

The Independent Auditors noted the following conditions:

- Certain grant expenditures reflect in federal financial reports submitted during the year ended June 30, 2002 did not agree in total to the University's records.
- Additionally, the auditors noted that amounts per the detailed report of 2001 PELL disbursements to students of \$7,082,138 differed from the federal financial report amount of \$6,787,471 which resulted in a difference of \$295,667. Management is in the process of reconciling the difference.

**UNIVERSITY'S RESPONSE**

The University will continue reviewing its records to reconcile the differences noted. Current procedures will be reviewed to ensure that reconciliations of accounting records and financial information submitted to the federal government are timely and accurate and that there is adequate monitoring of these processes.

**PERSONS RESPONSIBLE:**

Dr. Gerald Williams  
Mrs. Shawn Guelly  
Mrs. Laurie Landry

**COMPLETION DATE:**

June 30, 2003

**FEDERAL AGENCY CONTACTED:**

No

**Southern University-Shreveport**  
**Responses to Single Audit for the Year Ended June 30, 2002**

**2002-06 Verification**

**Condition and Perspective**

We noted during our audit that the University failed to obtain verification documentation for two (2) students out of six (6) students tested who were selected for verification.

**Response:**

The University has reviewed its internal procedures regarding obtaining documentation for students selected for verification.

Additionally, the new Financial Aid Director has conducted intensive training workshops with counselors to ensure adherence to established procedures regarding verification.

## **Southern University-Shreveport**

### **Responses to Single Audit for the Year Ended June 30, 2002**

#### **2002-07 Return of Title IV Funds**

##### **Conditions and Perspective**

We noted during our audit the following conditions regarding Return of Title IV Funds:

- Seventeen (17) students out of nineteen (19) students tested whose return of Title IV funds were not done within 30 days of the student's withdrawal date;
- Six (6) students out of nineteen (19) students tested who had a Pell Title IV refund (i.e. grant overpayment) and the University did not notify the student of his requirement of repayment of the grant overpayment within 30 days of the student's withdrawal date. As a result, those students are ineligible to receive Title IV funds until documented repayment arrangements are made; and
- One (1) student out of nineteen (19) students tested whose Return of Title IV funds calculation was incorrect resulting in an overpayment by the University of \$177 and a payment due from the student of \$384.

##### **Response:**

The University has begun implementation of a new computerized Student Information System that will allow fiscal personnel to access student withdrawal information on-line to meet established timelines for Title IV refunds and notifications to students who had a Pell Title IV refund.

Additionally, student withdrawal information will be transmitted on a weekly basis from the Registrar's office to the Business office until the new system is operational.

Title IV refund calculations will be reviewed by supervisory personnel in the fiscal office to ensure accuracy.

## **Southern University-Shreveport**

### **Responses to Single Audit for the Year Ended June 30, 2002**

#### **2002-08 Satisfactory Academic Progress**

##### **Condition and Perspective**

We noted during our audit that four (4) students out of fifty (50) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress. Also, we noted that the University's Satisfactory Academic Policy (the Policy) did not meet the minimum requirements established by the federal government. Specifically, the policy excludes a provision regarding the related hours attempted by students that subsequently represent class withdrawals. However, we did note that a new policy has been developed and is being utilized for the fiscal year ending 2003.

##### **Response:**

The University has revised its Satisfactory Academic Progress (SAP) policy to include a provision regarding the related hours attempted by students that subsequently represent class withdrawals as indicated by our Auditors.

This policy revision will ensure compliance with federal regulations relative to the University's SAP policy and strengthen established policies and procedures designed to monitor the academic standing of all students prior to awarding student financial aid.



**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002.

Finding Title: Verification

Reference Number (from attached schedule of findings): F-00-ED-SUNO-1

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 15,862

Status of Questioned Costs (check one): Resolved ☒ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Costs were refunded to the Federal Government

Page Number (from Single Audit Report): 116

Program Name(s): Federal Pell Grant and Federal Family Education Loan Programs

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032; 84.063

Status of Finding (check one):

Fully Corrected ☒

Partially Corrected ☐

Change of Corrective Action ☐

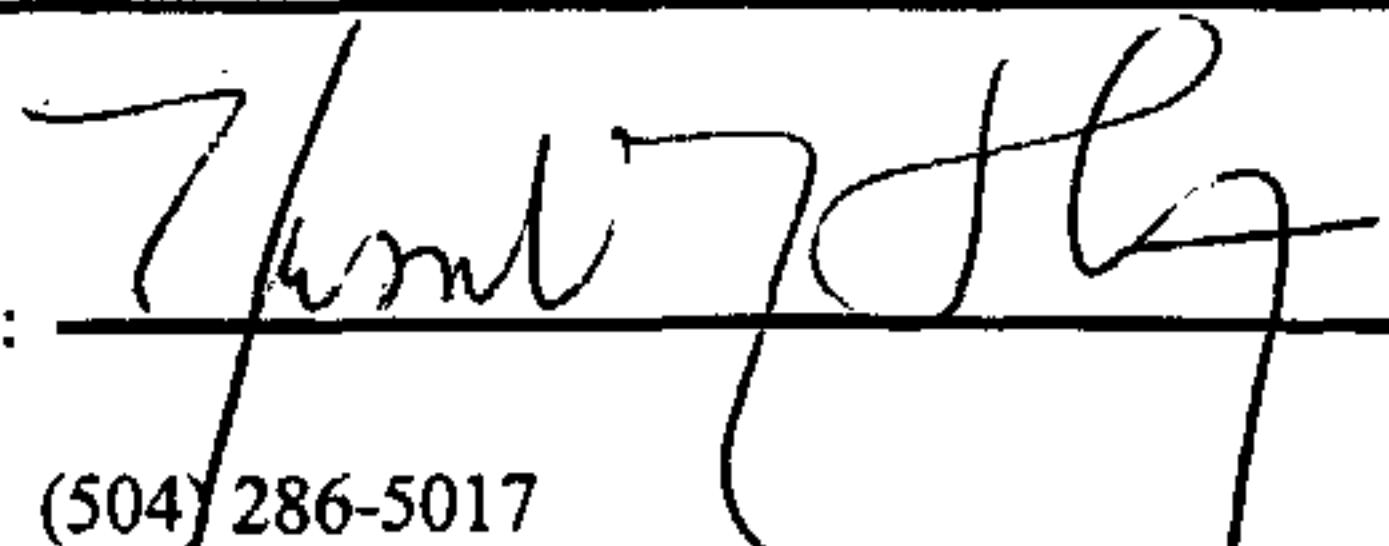
Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to established procedures and ensured that verification information  
is adequately checked and maintained in the appropriate files.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017

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**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Federal Family Education Loan Limits

Reference Number (from attached schedule of findings): F-00-ED-SUNO-2

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 1,695

Status of Questioned Costs (check one): Resolved ☒ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Funds were returned to lender.

Page Number (from Single Audit Report): 117

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected

☒

Not Corrected

Partially Corrected

☐

No Further Action Needed

☐

Change of Corrective Action

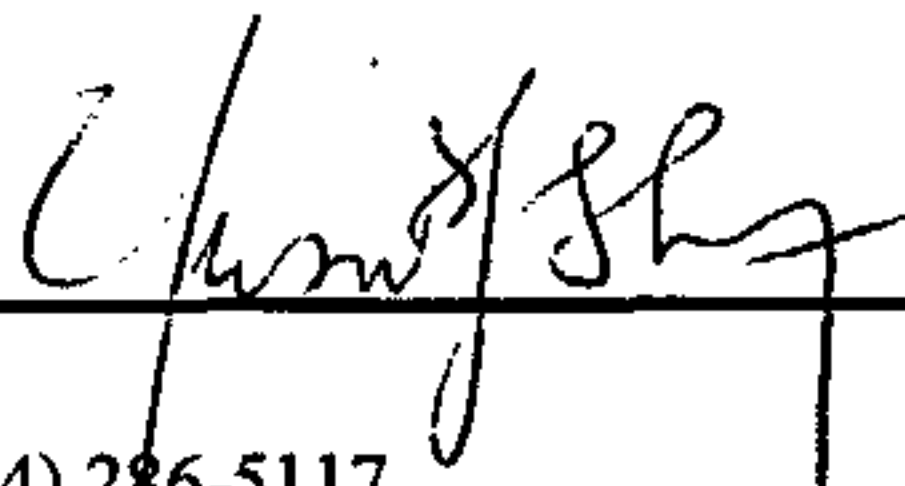
☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University is adhering to its established procedures and ensuring that the aid awarded to students do not exceed the aggregate loan limit.

Preparer's Signature:



Ursula Shorty

Phone Number:

(504) 286-5117

**SCHEDULE 8-3  
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Federal Family Education Loan

Reference Number (from attached schedule of findings): F-00-ED-SUNO-3

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 3,880

Status of Questioned Costs (check one): Resolved ☒ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned costs have been repaid to lenders.

Page Number (from Single Audit Report): 117

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected ☒

Not Corrected ☐

Partially Corrected ☐

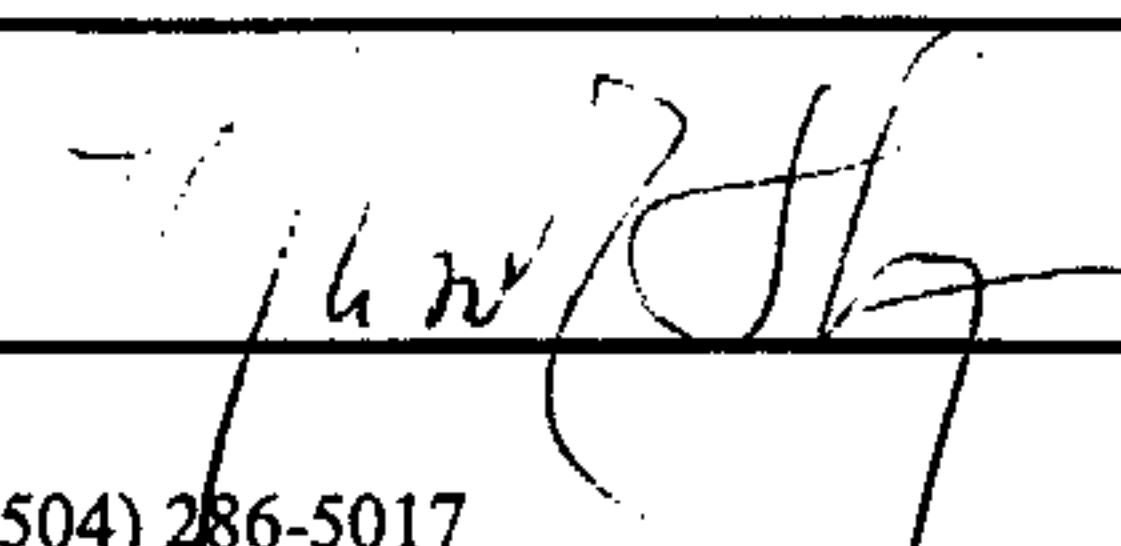
No Further Action Needed ☐

Change of Corrective Action ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to Title IV Regulations and its policies and procedures  
established to ensure the proper awarding of unsubsidized loans to dependent students.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Satisfactory Academic Progress

Reference Number (from attached schedule of findings): F-01-ED-SUNO-4

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 19,915

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☒

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned costs are still in negotiation with DOE.

Page Number (from Single Audit Report): 90

Program Name(s): FSEOG; Federal Family Educational & Federal Direct Student Loans

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.007; 84.032; 84.063

Status of Finding (check one):

Fully Corrected ☐

Partially Corrected ☒

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has revised, published and implemented its satisfactory academic  
progress policy, effective Fall 2001 to include standards as prescribe by the Title IV  
regulations and is constantly monitoring the application of the revised policy.

Additional revisions to ensure a fair and equitable policy were made effective Fall  
2002.

Preparer's Signature: Gladys Allen

Gladys Allen

Phone Number: (504) 286-5230

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Satisfactory Academic Progress

Reference Number (from attached schedule of findings): F-00-ED-SUNO-5

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 26,592

Status of Questioned Costs (check one): Resolved X Unresolved       

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Funds were returned to DOE and the lender

Page Number (from Single Audit Report): 118

Program Name(s): FSEOG; Federal Work - Study; PELL; Federal Direct Student Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.007; 84.033; 84.063; 843268

Status of Finding (check one):

Fully Corrected       

Partially Corrected   X  

Change of Corrective Action       

Not Corrected       

No Further Action Needed       

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has established, published and implemented a satisfactory academic  
progress policy inclusive of the required standards prescribed by Title IV Regulations.

Preparer's Signature: Gladys Allen

Gladys Allen

Phone Number: (504) 286-5320

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Satisfactory Academic Progress

Reference Number (from attached schedule of findings): F-01-ED-SUNO-4

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 19,915

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☒

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned costs are still in negotiation with DOE.

Page Number (from Single Audit Report): 90

Program Name(s): FSEOG; Federal Family Educational & Federal Direct Student Loans

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.007; 84.032; 84.063

Status of Finding (check one):

Fully Corrected ☐

Partially Corrected ☒

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has revised, published and implemented its satisfactory academic  
progress policy, effective Fall 2001 to include standards as prescribe by the Title IV  
regulations and is constantly monitoring the application of the revised policy.

Additional revisions to ensure a fair and equitable policy were made effective Fall  
2002.

Preparer's Signature: Gladys Allen

Gladys Allen

Phone Number: (504) 286-5230

**SCHEDULE 8-3  
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Federal Family Education Loan

Reference Number (from attached schedule of findings): F-00-ED-SUNO-3

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 3,880

Status of Questioned Costs (check one): Resolved ☒ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned costs have been repaid to lenders.

Page Number (from Single Audit Report): 117

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected ☒

Partially Corrected ☐

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to Title IV Regulations and its policies and procedures  
established to ensure the proper awarding of unsubsidized loans to dependent students.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017



**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Aid Exceeded Documented Need

Reference Number (from attached schedule of findings): F-01-ED-SUNO-6

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 1,000

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☒

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned costs still in negotiation

Page Number (from Single Audit Report): 92

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected ☒

Partially Corrected ☐

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to the established procedure and ensured that the total financial  
aid awarded to a student does not exceed their documented need.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017



**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Internal Auditor

Reference Number (from attached schedule of findings): F-01-CC-SUNO-1

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Page Number (from Single Audit Report): 65

Program Name(s): All Programs

Federal Grantor Agency: \_\_\_\_\_

CFDA Number(s): \_\_\_\_\_

Status of Finding (check one):

Fully Corrected ☒  
Partially Corrected ☐  
Change of Corrective Action ☐

Not Corrected ☐  
No Further Action Needed ☐  
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

An internal auditor was hired and the function re-established effective March 2002.

Preparer's Signature: Gloria Thompson

Gloria Thompson

Phone Number: (504) 286-5117

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Loan Disbursements to Student and Repayment to Lenders

Reference Number (from attached schedule of findings): F-01-ED-SUNO-2

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Page Number (from Single Audit Report): 88

Program Name(s): Federal Family Education Loan and Federal Direct Loan Programs

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032; 84.268

Status of Finding (check one):

Fully Corrected ☒

Not Corrected ☐

Partially Corrected ☐

No Further Action Needed ☐

Change of Corrective Action ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University is adhering to its established procedures to ensure that all checks belonging to  
students and lenders are delivered, credited and/or voided in a timely manner. The files  
of outstanding checks are reviewed on a regular basis to ensure that any checks not  
picked up by students or lenders/vendors are investigated and properly handled.

Preparer's Signature:



Gerald Williams

Phone Number:

(504) 284-5442

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Federal Family Education Loan

Reference Number (from attached schedule of findings): F-01-ED-SUNO-3

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 7,575

Status of Questioned Costs (check one): Resolved X Unresolved       

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Funds were repaid to lender

Page Number (from Single Audit Report): 89

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected

X

Not Corrected       

Partially Corrected       

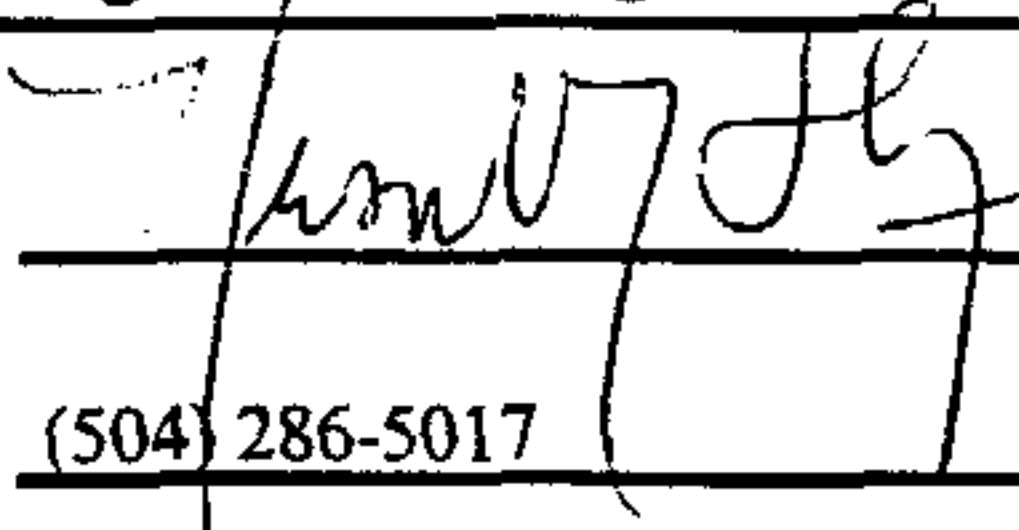
No Further Action Needed       

Change of Corrective Action       

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University is adhering to its established procedures in order to ensure that the total amount  
of financial aid awarded to students will not exceed their aggregate loan limit. The  
Financial Aid Director and all financial aid counselors have been instructed to carefully  
monitor the processing and awarding of aid.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017

**SCHEDULE 8-3  
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Aid Exceeded Documented Need

Reference Number (from attached schedule of findings): F-01-ED-SUNO-6

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 1,000

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☒

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned costs still in negotiation with DOE.

Page Number (from Single Audit Report): 92

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected ☒

Partially Corrected ☐

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to the established procedure and ensured that the total financial aid awarded to a student does not exceed their documented need.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Separation of Functions

Reference Number (from attached schedule of findings): F-01-ED-SUNO-7

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Page Number (from Single Audit Report): 92

Program Name(s): FFEL; Federal Work Study; Federal Direct Lending

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032; 84.033; 84.268

Status of Finding (check one):

Fully Corrected ☒

Partially Corrected ☐

Change of Corrective Action ☐

Not Corrected ☐

No Further Action Needed ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has reviewed the functions and practices of the Office of Student  
Financial Aid and the Comptroller's Office and established policies and procedures to  
ensure that loan information is being properly processed and/or disbursed to students,  
loan origination centers and lenders; and, further ensure that bank statements and bank  
reconciliation information are shared between the Comptroller and the Financial Aid.

Preparer's Signature: Gerald Williams

Gerald Williams

Phone Number: (504) 284-5442

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Special Reporting

Reference Number (from attached schedule of findings): F-01-ED-SUNO-8

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved ☐ Unresolved ☐

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Page Number (from Single Audit Report): 94

Program Name(s): Federal WS; Federal Perkins Loan; Federal Capital Contribution

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.033; 84.038

Status of Finding (check one):

Fully Corrected ☒

Not Corrected ☐

Partially Corrected ☐

No Further Action Needed ☐

Change of Corrective Action ☐

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University is in the process of correcting the differences noted by the Independent

Auditors on the FISAP report filed for June 30, 2001. Current reports require the  
approval of the Comptroller and the Director of Financial Aid prior to submission.

Preparer's Signature: Gerald Williams

Gerald Williams

Phone Number: (504) 284-5442

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
**SOUTHERN UNIVERSITY AT NEW ORLEANS**

For the Year Ended June 30, 2002

Finding Title: Aid Exceeded Documented Need

Reference Number (from attached schedule of findings): F-99-ED-SUNO-1

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 1,143

Status of Questioned Costs (check one): Resolved X Unresolved       

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Questioned cost have been repaid to lender

Page Number (from Single Audit Report): 117

Program Name(s): Federal Family Education Loan

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected X

Not Corrected       

Partially Corrected       

No Further Action Needed       

Change of Corrective Action       

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has adhered to the established procedure and ensured that the total financial  
aid awarded to a student does not exceed their documented need.

Preparer's Signature: 

Ursula Shorty

Phone Number: (504) 286-5017



**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
Southern University at Baton Rouge

For the Year Ended June 30, 2002

Finding Title: Federal Work Study and Federal Family Education Loan Programs

Reference Number(s): F-99-ED-SUBR-1

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 0.00

Status of Questioned Costs (check one): Resolved X Unresolved: \_\_\_\_\_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Page Number (from Single Audit Report): 116

Program Name(s): Federal Work-Study and Federal Family Education Loan Programs

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.033 and 84.032

Status of Finding (check one):

Fully Corrected X

Not Corrected \_\_\_\_\_

Partially Corrected \_\_\_\_\_

No Further Action Needed \_\_\_\_\_

Change of Corrective Action \_\_\_\_\_

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The Federal Work Study section has new personnel along with a new set of procedures for awarding and processing student payroll. The University has also established procedures to monitor the Federal Family Education Loan Program. The new procedures will be monitored by the Internal Auditor to ensure compliance.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Signature: Gwendolyn A Bennett

Phone Number: (225)-771-2296



**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
Southern University at Baton Rouge

For the Year Ended June 30, 2002

Finding Title: Federal Work Study and Federal Family Education Loan Programs

Reference Number(s): F-00-ED-SUBR-2

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 0.00

Status of Questioned Costs (check one): Resolved X Unresolved: \_\_\_\_\_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

Page Number (from Single Audit Report): 115

Program Name(s): Federal Work-Study and Federal Family Education Loan Programs

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.033 and 84.032

Status of Finding (check one):

Fully Corrected X

Not Corrected \_\_\_\_\_

Partially Corrected \_\_\_\_\_

No Further Action Needed \_\_\_\_\_

Change of Corrective Action \_\_\_\_\_

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The Federal Work Study section has new personnel along with a new set of procedures for awarding and processing student payroll. The University has also established procedures to monitor the Federal Family Education Loan Program. The new procedures will be monitored by the Internal Auditor to ensure compliance.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Signature: Guendolyn A Bennett

Phone Number: (225)-771-2296

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
Southern University at Baton Rouge

For the Year Ended June 30, 2002

Finding Title: Return of Title IV Funds

Reference Number(s): F-01-ED-SUBR-3

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 2,692.00

Status of Questioned Costs (check one): Resolved X Unresolved: \_\_\_\_\_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

All questioned costs have been returned to either the federal agency or lender.

Page Number (from Single Audit Report): 87

Program Name(s): Federal Pell Grant Program and Federal Family Education Loan (FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063 and 84.032

Status of Finding (check one):

Fully Corrected \_\_\_\_\_  
Partially Corrected X  
Change of Corrective Action \_\_\_\_\_

Not Corrected \_\_\_\_\_  
No Further Action Needed \_\_\_\_\_  
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Procedures to monitor this finding were not fully implemented until after the issuance of the 2001 audit report; therefore, we do not expect to see evidence of full compliance until fiscal year 2002-2003. Processing times have been established for each affected department and will be monitored by our Internal Auditor to ensure compliance. Evidence of non-compliance will be reported and corrected immediately.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Signature: Guendolyn A Bennett

Phone Number: (225)-771-2296

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
Southern University at Baton Rouge

For the Year Ended June 30, 2002

Finding Title: Allowable Activities and Allowable Costs

Reference Number(s): F-01-CC-SUBR-1

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 0.00

Status of Questioned Costs (check one): Resolved X Unresolved: \_\_\_\_\_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

N/A

Page Number (from Single Audit Report): 64

Program Name(s): Public Safety Partnership and Community Policing Grants and Family Violence Prevention and Services

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 16.710 and 93.671

Status of Finding (check one):

Fully Corrected \_\_\_\_\_

Partially Corrected \_\_\_\_\_

Change of Corrective Action \_\_\_\_\_

Not Corrected \_\_\_\_\_

No Further Action Needed X

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

This program has been audited by the Legislative Auditors'-Investigative Audit Division. Copies of the Investigative audit report have been delivered to the District Attorney for the Nineteenth Judicial District for review and appropriate legal action as needed. At this time there is no further action needed on the part of the University.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Signature: Gwendolyn A Bennett

Phone Number: (225)-771-2296

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
Southern University at Baton Rouge

For the Year Ended June 30, 2002

Finding Title: Eligibility

Reference Number(s): F-01-HHS-SUBR-4

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 2000.00

Status of Questioned Costs (check one): Resolved X Unresolved: \_\_\_\_\_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

The questioned costs were refunded to the Federal Government.

Page Number (from Single Audit Report): 125

Program Name(s): Scholarships for Health Professions and Students from Disadvantaged Backgrounds

Federal Grantor Agency: Department of Education

CFDA Number(s): 93.929

Status of Finding (check one):

Fully Corrected X

Partially Corrected \_\_\_\_\_

Change of Corrective Action \_\_\_\_\_

Not Corrected \_\_\_\_\_

No Further Action Needed \_\_\_\_\_

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University will adhere to established procedures in regards to this program.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Signature: Gwendolyn A Bennett

Phone Number: (225)-771-2296

**SCHEDULE 8-3**  
**SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:  
Southern University at Baton Rouge

For the Year Ended June 30, 2002

Finding Title: Student Loan Disbursements

Reference Number(s): F-01-ED-SUBR-2

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 787.00

Status of Questioned Costs (check one): Resolved X Unresolved: \_\_\_\_\_

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?  
Are they still in negotiation?

All questioned costs have been refunded to the federal government.

Page Number (from Single Audit Report): 86

Program Name(s): Federal Family Education Loan (FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032

Status of Finding (check one):

Fully Corrected X

Not Corrected \_\_\_\_\_

Partially Corrected \_\_\_\_\_

No Further Action Needed \_\_\_\_\_

Change of Corrective Action \_\_\_\_\_

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University will adhere to established procedures to monitor the Federal Family Loan Program.

**NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.**

Preparer's Signature: Guendolyn A Bennett

Phone Number: (225)-771-2296